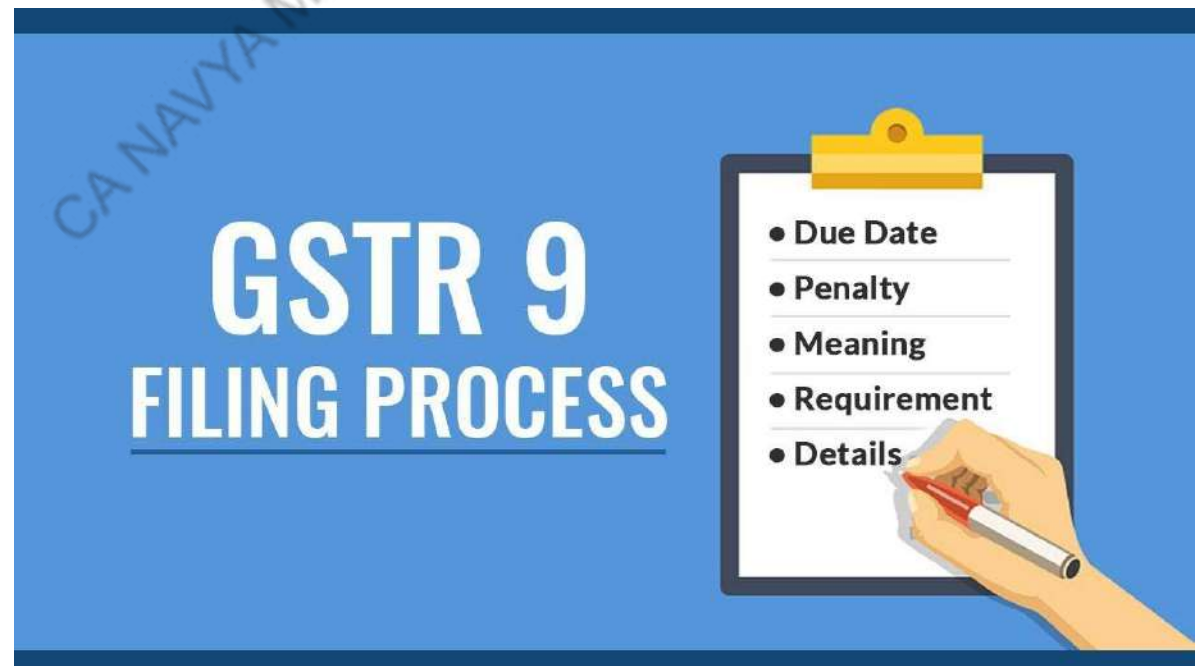


FORM GSTR-9



Who should file GSTR 9 annual return?

- All the registered taxable persons under GST must file GSTR 9 form. However, the following persons are **not** required to file GSTR 9
- Taxpayers opting Composition scheme as they must file GSTR-9A
- Casual Taxable Person
- Input service distributors
- Non-resident taxable persons
- Persons paying TDS under section 51 of GST Act.

What are different types of annual returns?

- **GSTR 9:** GSTR 9 should be filed by the *regular taxpayers* filing GSTR 1, and GSTR 3B.
- **GSTR 9A:** GSTR 9A should be filed by the persons registered under *composition scheme* under GST.
- **GSTR 9B:** GSTR 9B should be filed by the *e-commerce operators* who have filed GSTR 8 during the financial year.
- **GSTR 9C:** GSTR 9C should be filed by the taxpayers whose *annual turnover exceeds Rs 2 crores* during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

What is the due date of GSTR-9?

- GSTR-9 due date is on or before 31st December of the subsequent financial year.
- For instance, for FY 2017-18, the due date for filing GSTR 9 is 30th June 2019.
For FY 2018-19 the due date for filing GSTR 9 is 31st December 2019

31st GST Council Meeting Updates

- HSN code may be declared only for those inward supplies whose value independently accounts for 10% or more of the total value of inward supplies.
- If any additional payments are to be made they can be done through the FORM GST DRC-03 in cash.
- ITC cannot be availed through FORM GSTR-9 and FORM GSTR-9C.
- Verification by a taxpayer who is uploading the reconciliation statement would also be included in FORM GSTR-9C.
- All monthly/quarterly GST Returns must be filed before filing Annual returns
- Outward or Inward supplies to be declared in the Annual returns to be 'supplies made during the financial year' and not 'supplies, as declared in GST returns filed'
- Value of 'No Supply' can be declared under Exempt supplies section at Table 5D, 5E or 5F of GSTR-9
- In GSTR-9, Table 8A-ITC as per GSTR-2A – auto-populates all invoices related to FY 2017-18 irrespective of the month of filing GSTR-1 by suppliers.

FAQs on GSTR-9

1. Is it mandatory to file Form GSTR-9?

Yes, it's mandatory to file Form GSTR-9 for normal taxpayers.

2. Can I revise the GSTR-9 which has been filed?

No. Currently, GSTR-9 does not allow for any revision after filing.

3. I got my registration cancelled in the financial year say FY 2017-18. Can I file Form GSTR-9?

Yes, the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year.

FAQs on GSTR-9

4. Whether form GSTR-9 return is required to be filed at the entity level or GSTIN level?

Form GSTR-9 return is required to be filed at GSTIN level i.e. for each registration. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registration separately, where the GSTIN was registered as a normal taxpayer for some time during the financial year or for the whole of the financial year.

5. Should I match my input GST with 2A before filing GSTR 9?

Yes, you must reconcile GSTR-2A for FY 2017-18 data with the input tax credit accounted in your books of accounts till March 2019 for FY 2017-18 data before filing GSTR-9.

FAQs on GSTR-9

6. Do we have to file monthly GST and GSTR 9 return after we have received the cancellation order, but the final return is pending?

As per Legal provision of Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, even if the status of taxpayer is not registered as on 31st March 2018 but he was registered between July-17 to March-18, he shall be required to file the GSTR-9 providing details for the period during which he was registered. Similarly, if a taxpayer had applied for cancellation of registration but the application was pending as on 31st March 2018, he shall be required to file GSTR-9.

FAQs on GSTR-9

7. What are the pre-conditions for filing Form GSTR-9?

Ans: Pre-conditions for filing of Form GSTR-9 are:

- ✓ Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day.
- ✓ Taxpayer has filed all applicable returns i.e. Form GSTR-1 and Form GSTR-3B of the relevant financial year before filing the Annual Return.

FAQs on GSTR-9

8. Can I file nil Form GSTR-9?

Nil Form GSTR-9 can be filed for the Financial year, if you have: –

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND
- There is no late fee to be paid etc.

FAQs on GSTR-9

9. Form GSTR-9 return is required to be filed at entity level or GSTIN level?

Ans: Form GSTR-9 return is required to be filed at GSTIN level i.e. for each registration. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registrations separately, where the GSTIN was registered as a normal taxpayer for some time during the financial year or for the whole of the financial year.

FAQs on GSTR-9

10. Which tables in Form GSTR-9 has auto-populated data from filed Form GSTR-1 and Form GSTR-3B?

Ans: Below tables in Form GSTR-9 has auto-populated data, from already filed Form GSTR-1 and Form GSTR-3B of the relevant financial year:

- 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable
- 5. Details of Outward supplies made during the financial year on which tax is not payable
- 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- 6G- Input Tax credit received from ISD
- 6K- Transition Credit through TRAN-I (including revisions if any)
- 6L- Transition Credit through TRAN-II
- 9. Details of tax paid as declared in returns filed during the financial year

FAQs on GSTR-9

11. Can I edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9?

Ans: Yes, you can edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9, except data in below mentioned tables:

- Table no. 6A: Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)
- Table no. 9: Details of tax paid as declared in returns filed for the financial year (Except tax payable column)

FAQs on GSTR-9

12. What happens after COMPUTE LIABILITIES button is clicked?

Ans: After **COMPUTE LIABILITIES** button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

FAQs on GSTR-9

13. Is there any option to make payment other than late fee (if applicable) in Form GSTR-9?

Ans: After filing of your return in Form GSTR-9, you will get a link to navigate to Form GST DRC-03 to pay tax, if any. Any additional payment can be made using Form GST DRC-3 functionality only through utilisation from Electronic Cash Ledger.

FAQs on GSTR-9

14. In Form GSTR-9, can additional liability not reported earlier in Form GSTR-3B be declared?

Ans: Yes, additional liability not reported earlier at the time of filing Form GSTR-3B can be declared in Form GSTR-9. The additional liability so declared in Form GSTR-3B are required to be paid through Form GST DRC-03.

FAQs on GSTR-9

15. Can I revise Form GSTR-9 return after filing?

Ans: No, you cannot revise Form GSTR-9 return after filing.

16. What happens after Form GSTR-9 is filed?

Ans: After Form GSTR-9 is filed:

- ARN is generated on successful filing of the return in Form GSTR-9.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
- Filed form GSTR-9 will be available for view/download in PDF and Excel format.

FAQs on GSTR-9

11. What happens after COMPUTE LIABILITIES button is clicked?

Ans: After **COMPUTE LIABILITIES** button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

FORM GSTR-9



<i>PART</i>	CLAUSE
I	1-3
II	4-5
III	6-8
IV	9
V	10-14
VI	15-19

GSTR- 9

FORM GSTR - 9

[See rule 80]

Annual Return

Pt. I		Basic Details
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Pt. II Details of Outward and inward supplies made during the financial year						
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	<u>Supplies made to un-registered persons (B2C)</u>					
B	<u>Supplies made to registered persons (B2B)</u>					
C	<u>Zero rated supply (Export) on payment of tax (except supplies to SEZs)</u>					
D	<u>Supply to SEZs on payment of tax</u>					
E	<u>Deemed Exports</u>					

F	<u>Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)</u>					
G	<u>Inward supplies on which tax is to be paid on reverse charge basis</u>					
H	<u>Sub-total (A to G above)</u>					
I	<u>Credit Notes issued in respect of transactions specified in (B) to (E) above (-)</u>					
J	<u>Debit Notes issued in respect of transactions specified in (B) to (E) above (+)</u>					
K	<u>Supplies / tax declared through Amendments (+)</u>					
L	<u>Supplies / tax reduced through Amendments (-)</u>					

M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H +M) above					
5	Details of Outward supplies made during the financial year on which tax is not Payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes _no supply')					
G	Sub-total (A to F above)					

H	<u>Credit Notes issued in respect of transactions specified in A to F above (-)</u>					
I	<u>Debit Notes issued in respect of transactions specified in A to F above (+)</u>					
J	<u>Supplies declared through Amendments (+)</u>					
K	<u>Supplies reduced through Amendments (-)</u>					
L	<u>Sub-Total (H to K above)</u>					
M	<u>Turnover on which tax is not to be paid (G + L above)</u>					
N	<u>Total Turnover (including advances) (4N + 5M - 4G above)</u>					

Pt. III	Details of ITC for the financial year					
	Description	Type	Centr al Tax	State Tax/ UT Tax	Integra ted Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR 3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				

D	<u>Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed</u>	Inputs			
		Capital Goods			
		Input Services			
E	<u>Import of goods (including supplies from SEZs)</u>	Inputs			
		Capital Goods			
F	<u>Import of services (excluding inward supplies from SEZs)</u>				
G	<u>Input Tax credit received from ISD</u>				
H	<u>Amount of ITC reclaimed (other than B above) under the provisions of the Act</u>				
I	Sub-total (B to H above)				
J	<u>Difference (I - A above)</u>				
K	<u>Transition Credit through TRAN-I (including revisions if any)</u>				
L	<u>Transition Credit through TRAN-II</u>				

M	<u>Any other ITC availed but not specified above</u>				
N	<u>Sub-total (K to M above)</u>				
O	<u>Total ITC availed (I + N above)</u>				
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	<u>As per Rule 37</u>				
B	<u>As per Rule 39</u>				
C	<u>As per Rule 42</u>				
D	<u>As per Rule 43</u>				
E	<u>As per section 17(5)</u>				
F	<u>Reversal of TRAN-I credit</u>				
G	<u>Reversal of TRAN-II credit</u>				
H	<u>Other reversals (pl. specify)</u>				
I	<u>Total ITC Reversed (Sum of A to H above)</u>				
J	<u>Net ITC Available for Utilization (60 - 7I)</u>				

8 Other ITC related information					
A	<u>ITC as per GSTR-2A (Table 3 & 5 thereof)</u>	<Auto>	<Auto>	<Auto>	<Auto>
B	<u>ITC as per sum total of 6(B) and 6(H) above</u>	<Auto>			
C	<u>ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018</u>				
D	<u>Difference [A-(B+C)]</u>				
E	<u>ITC available but not availed</u>				
F	<u>ITC available but ineligible</u>				
G	<u>IGST paid on import of goods (including supplies from SEZ)</u>				
H	<u>IGST credit availed on import of goods (as per 6(E) above)</u>	<Auto>			
I	<u>Difference (G-H)</u>				
J	<u>ITC available but not availed on import of goods (Equal to I)</u>				

K	<u>Total ITC to be lapsed in current financial year (E + F + J)</u>			<Aut>	<Auto>	<Auto>	<Aut>
Pt. IV	<u>Details of tax paid as declared in returns filed during the financial year</u>						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier

Pt. V	Description	Taxable Value	Cent ra l Tax	State Tax / UT Tax	Integr at ed Tax	Cess
	1	2	3	4	5	6
<u>10</u>	Supplies / tax declared through Amendments (+) (net of debit notes)					
<u>11</u>	Supplies / tax reduced through Amendments (-) (net of credit notes)					
<u>12</u>	Reversal of ITC availed during previous financial year					
<u>13</u>	ITC availed for the previous financial year					

<u>14</u>	Differential tax paid on account of declaration in 10 & 11 above							
	Description			Payable				
	1			2			3	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
<u>15</u>	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			

A	Total Refund claimed							
B	Total Refund sanction ed							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

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Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<u>A</u>	Supplies received from Composition taxpayers					
<u>B</u>	Deemed supply under Section 143					
<u>C</u>	Goods sent on approval basis but not returned					

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HSN Wise Summary of outward supplies

HSN Code	UQC	Total Quantit	Taxable Value	Rate of Tax	Central Tax	State Tax /	Integrated Tax	Cess
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e		ty				UT Tax		
1	2	3	4	5	6	7	8	9

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HSN Wise Summary of Inward supplies

HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

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Late fee payable and paid

	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

Key Points

1. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017- 18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.

2. It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.

Key Points

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part.

4. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.

PART-1

BASIC DETAIL

SI NO.	BASIC DETAIL	GSTR-9	GSTR-9C
GSTR		9	9C
RULE		80	80(3)
HEADING		ANNUAL RETURN	PART-A RECONCILIATION STATEMENT
PART-1			
1	FINANCIAL YEAR		
2	GSTIN		
3A	LEGAL NAME		<AUTO>
3B	TRADE NAME (IF ANY)		<AUTO>

PART-II

**DETAILS OF OUTWARD & INWARD SUPPLIES
MADE DURING THE FINANCIAL YEAR**

CLAUSE-4

**DETAILS OF ADVANCES, OUTWARD AND INWARD SUPPLIES MADE
DURING THE FINANCIAL YEAR ON WHICH **TAX IS PAYABLE****

PART-II

INTRODUCTION

CLAUSE-4

CLAUSE 4 of GSTR 9 requires reporting of details related to outward supplies (except SI No G which relates to inward supplies which attract GST under reverse charge) like:

1. Supplies made to unregistered Persons (B2C)
2. Supplies made to Registered Persons (B2B)
3. Zero rated supply (Export) on payment of tax (except supplies to SEZs)

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES MADE DURING THE FINANCIAL YEAR ON WHICH TAX IS PAYABLE
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4A

SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These would include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.

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CLAUSE-4A

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SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-5 TABLE-7 TABLE-9 TABLE-10		1-AGGREGATE VALUE OF SUPPLIES MADE TO UN-REGISTERED PERSON & THROUGH E-COMMERCE OPERATORS i.e NET OF DEBIT AND CREDIT NOTES	1-LIST OF SUPPLIES MADE TO UN-REGISTERED PERSON 2-LIST OF SUPPLIES MADE THROUGH E-COMMERCE 3-LIST OF DEBIT NOTES 4-LIST OF CREDIT NOTES 5-ABOVE LISTS RELATED TO AUDITED FINANCIAL YEAR

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
taxable outward inter-State supplies to unregistered Persons where the invoice value is more than Rs. 2.5 lakh (both through electronic commerce operator and otherwise)	Inter-State	TABLE-5
taxable supplies (Net of debit notes and credit notes) to unregistered Persons other than the supplies covered in Table 5 where the invoice value is up to Rs. 2.5 lakh (both through electronic commerce operator and otherwise)	Inter-State	TABLE-7
taxable supplies (Net of debit notes and credit notes) to unregistered Persons other than the supplies covered in Table 5 (both through electronic commerce operator and otherwise)	Inter-State	TABLE-7
Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]	Inter-State	TABLE-9
Amendments to taxable outward supplies to unregistered Persons furnished in returns for earlier tax periods in Table 7	Both inter and intra-State	TABLE-10



NOTES TO CONSIDER

- 1-For a clear demarcation, it should be ensured that such amounts **did not belong to the earlier tax regime** (Before 1st July 2017)
- 2-The outward supplies register should be used as a basis for validating the amounts disclosed in the GST returns
- 3-In case of any valuation differences between books of accounts and the GST returns, the basis for such differences in valuation should be clearly documented
- 4-Only rectifications of the B2C amounts reported in the GST **returns up to the tax period March** should be considered under this clause
- 5-It should be vouched and compared with such outward supplies to unregistered Persons as reported in the financial Statements which forms as a basis for GSTR 9C

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4B

SUPPLIES MADE TO REGISTERED PERSONS (B2B)

Table No.	Instructions
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

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CLAUSE-4B

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SUPPLIES MADE TO REGISTERED PERSONS (B2B)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-4A TABLE-4C		1-AGGREGATE VALUE OF SUPPLIES MADE TO REGISTERED PERSON & THROUGH E-COMMERCE OPERATORS OTHER THAN SUPPLIES ON WHICH TAX PAID UNDER RCM BASIS 2-DEBIT AND CREDIT NOTES ARE TO BE MENTIONED SEPARATELY	1-LIST OF SUPPLIES MADE TO REGISTERED PERSON 2-LIST OF SUPPLIES MADE THROUGH E-COMMERCE 3-LIST OF DEBIT NOTES 4-LIST OF CREDIT NOTES 5-ABOVE LISTS RELATED TO AUDITED

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4B would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
taxable outward supplies to Registered Persons (including supplies made to UINs) other than those attracting reverse charge and supplies through ecommerce operators	Both inter and intra-State	TABLE-4A
taxable Outward Supplies to Registered Person through e-commerce operators	Both inter and intra-State	TABLE-4C



NOTES TO CONSIDER

- 1-For a clear demarcation, it should be ensured that such amounts do not belong to the earlier tax regime (Before 1st July 2017)
- 2-The outward supplies register should be used as basis for validating the amounts disclosed in the **GST** returns
- 3-Any stock transfer made between two units would have to be disclosed if made between two Registered Persons even though the same does not form part of the consolidated financial Statements.
- 4-In case of any valuation differences between books of accounts and the GST returns, the basis for such differences in valuation should be clearly documented
- 5-It should be vouched and compared with such outward supplies to Registered Persons as reported in the financial Statements which forms a basis for GSTR 9C

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4C

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ZERO RATED SUPPLY(EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZs)

Table No.	Instructions
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

CLAUSE-4C

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ZERO RATED SUPPLY(EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZs)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-6A		1-AGGREGATE VALUE OF EXPORT ON WHICH TAX HAS BEEN PAID(EXCEPT SUPPLIES TO SEZs)	1-LIST OF EXPORT ON WHICH TAX HAS BEEN PAID 2-ABOVE LIST RELATED TO AUDITED FINANCIAL YEAR

- VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4C would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate Value of Exports (excluding supplies to SEZs) on which tax has been paid	Inter State	Table 6A



NOTES TO CONSIDER

- 1-The validation of the export of goods can be made by comparing the shipping bill particulars with the invoices issued against exports
- 2-Only those supplies on which tax is payable should be reported. **Any exports which are made without payment of tax under LUT or Bond would not be reported.**
- 3-**Any advances received during the year should not be a part of this clause.** If exports against such advances are made during the year, then the disclosure under this clause is required.
- 4-It should be vouched and compared with such exports as are reported in the financial statements which form as a basis for GSTR 9C

4	DETAILS OF ADVANCES, OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4D

SUPPLY TO SEZs ON PAYMENT OF TAX

Table No.	Instructions
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

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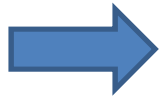
SUPPLY TO SEZs ON PAYMENT OF TAX

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-6B		1-AGGREGATE VALUE OF SUPPLIES MADE TO SEZs ON WHICH TAX HAS BEEN PAID	1-LIST OF SUPPLIES MADE TO SEZs ON WHICH TAX HAS BEEN PAID 2-ABOVE LIST RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4D would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate Value of supplies to SEZs on which tax has been paid	Inter State	Table 6B



NOTES TO CONSIDER

- 1-It should be vouched and compared with such supplies to SEZ as are reported in the financial statements which forms as a basis for GSTR 9C
- 2-The person supplying to SEZ should have proof of admittance from the SEZ officer in respect of goods and proof of receipt of services in case of services. The Auditor should verify these documents to confirm whether the goods have actually been received in SEZ
- 3-Only those supplies on which tax is payable should be reported. Any supplies which are made without payment of tax under LUT or Bond would not be reported.
- 4-Any advances received during the year should not be a part of this clause. If the supplies to SEZ against such advances are made during the year, the disclosure under this clause is required.

4	DETAILS OF ADVANCES, OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4E

DEEMED EXPORT

Table No.	Instructions
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.

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DEEMED EXPORT

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-6C		1-AGGREGATE VALUE OF SUPPLIES IN THE NATURE OF DEEMED EXPORT ON WHICH TAX HAS BEEN PAID	1-LIST OF SUPPLIES IN THE NATURE OF DEEMED EXPORT ON WHICH TAX HAS BEEN PAID 2-ABOVE LIST RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4E would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate value of supplies in the nature of deemed exports on which tax has been paid	Inter State	Table 6C



NOTES TO CONSIDER

- 1-There should not be any amounts aggregated for deemed export before 18th October 2017
- 2-Only if a supply satisfies the condition of the relevant scheme i.e. Advance Authorization/EPCG etc, can it be categorized within deemed export. Any violation of these conditions may result in a supply falling outside the ambit of deemed export.
- 3-If the supplier is taking the benefit of deemed export, then he should not charge any taxes from the recipient. If charged, refund of the unutilized input tax credit would not be granted.
- 4-The outward supplies register should be used as a basis for validating the amounts disclosed in the GST returns

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4F

ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)

Table No.	Instructions
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.

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CLAUSE-4F

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ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-11A		1-DETAILS OF ALL UNADJUSTED ADVANCES 2-THESE ARE THOSE ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED IN CURRENT YEAR	1-LIST OF ALL UNADJUSTED ADVANCES 2-ABOVE LIST RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4F would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Advance received, and tax has been paid but invoices has not been issued in the current year	Both Inter and intra State	Table 11A



NOTES TO CONSIDER

- 1-For a clear demarcation, it should be ensured that such amounts do not belong to the earlier tax regime (Before 1st July 2017). **Any advances on which taxes were paid in the earlier regime should not be reported here.**
- 2-Advance receipts should be matched with the receipt vouchers issued during the year which contains the entire breakup of the advance received and the taxes charged on it
- 3-Only those supplies on which tax is payable should be reported. Any supplies which are NIL-rated, exempted, non-GST, etc. should not be reported
- 4-**Any advances received during the year should not be part of this clause if the outward supplies against such advances are provided during the year.** It should be checked to ensure that no invoices against such supplies have been issued during the financial year
- 5-The taxable values and tax payable even though extracted from GSTR 1 should be reconciled with the reporting made under outward supplies in GSTR 3B

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4G

INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS

Table No.	Instructions
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.

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INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-3.1(D)	1 -AGGREGATE VALUE OF ALL INWARD SUPPLIES ON WHICH TAX HAS BEEN PAID UNDER RCM basis 2 -SUPPLY RECEIVED FROM REGISTERED PERSONS, UNREGISTERED PERSONS ON WHICH TAX IS LEVIED UNDER RCM basis	1 -LIST OF ALL INWARD SUPPLIES 2 -LIST OF ALL SUPPLIES RECEIVED FROM REGISTERED PERSONS, UNREGISTERED PERSONS 3 -ABOVE LISTS RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4G would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid on reverse charge basis (including aggregate value of all import of services.)	Both Inter and intra State	Table 3.1(D)



NOTES TO CONSIDER

- 1-The tax paid on inward supplies under reverse charge and the input tax credit on the same as disclosed in GSTR 3B should be reconciled to find if the difference is only due to blocked credit
- 2-The documents issued under reverse charge i.e. invoices from unregistered Persons and payment vouchers should be checked to determine whether the values under reverse charge are correctly disclosed
- 3-Reverse charge payments under section 9(4) would be applicable only if the time of supply occurs before 13th October 2017. Subsequently there should not be any disclosure of reverse charge under section 9(4)
- 4-One should carefully check all the conditions which are necessary for a supply to fall within reverse charge as per the relevant notifications for both goods and services

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4H

SUB-TOTAL (A TO G ABOVE)

THIS IS A SUMMATION FROM 4A TO 4G.

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4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4I

CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)

Table No.	Instructions
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

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CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-9B		1-AGGREGATE VALUE OF ALL CREDIT NOTES ISSUED 2-RELATED TO 4B,4C,4D, & 4E	1-LIST OF ALL CREDIT NOTES 2-ABOVE LISTS RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4I would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate Value of Credit Notes issued in respect of B2B supplies, Exports, Supplies to SEZs, Deemed Exports	Both Inter and intra State	Table 9B



NOTES TO CONSIDER

- 1-The outward supply register should be used as a basis for validating the amounts disclosed in the GST returns
- 2-For a clear demarcation, it should be ensured that if the original supply had occurred before the enactment of GST (1st July 2017), then the credit notes (if any) issued should clearly be explainable through the transitional provisions
- 3-If the credit notes pertain to the supply to unregistered Persons, then these should form part of this clause
- 4-Only credit notes issues in respect of those supplies on which tax is payable should be reported. Any supplies which are NIL rated, exempted, non-GST etc. should not be reported
- 5-In case of any valuation differences between books of accounts and the GST returns, the basis for such differences in valuation should be clearly documented

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4J

DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)

Table No.	Instructions
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

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DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-9B		1-AGGREGATE VALUE OF ALL DEBIT NOTES ISSUED 2-RELATED TO 4B,4C,4D, & 4E	1-LIST OF ALL DEBIT NOTES 2-ABOVE LISTS RELATED TO AUDITED FINANCIAL YEAR

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4J would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Aggregate Value of Debit Notes issued in respect of B2B supplies, Exports, Supplies to SEZs, Deemed Exports	Both Inter and intra State	Table 9B



NOTES TO CONSIDER

- 1-For a clear demarcation, it should be ensured that the original supply had occurred before the enactment of GST (1st July 2017). The debit notes issued against it should be explainable through transitional provisions
- 2-The outward supply register should be used as a basis for validating the amounts disclosed in the GST returns
- 3-If the debit notes pertain to the supply to unregistered Persons, then these should form part of this clause
- 4-Only debit notes issues in respect of those supplies on which tax is payable should be reported. Any supplies which NIL are rated, exempted, non-GST etc. should not be reported.
- 5-In case of any valuation differences between books of accounts and the GST returns, the basis for such differences in valuation should be clearly documented

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4K & L

SUPPLIES / TAX DECLARED OR REDUCED THROUGH AMENDMENTS (+)/(-)

Table No.	Instructions
4K & L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

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CLAUSE-4K & L

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SUPPLIES / TAX DECLARED OR REDUCED THROUGH AMENDMENTS (+)/(-)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-9A TABLE-9C		1-DETAILS OF AMENDMENTS 2-RELATED TO 4B,4C,4D,4E,4I,4J & REFUND VOUCHER	1-LIST OF ALL AMENDMENTS RELATED TO FY-2017-18 2-LIST OF ALL AMENDMENTS REALTED TO 2017-18 BUT MADE IN 208-19

● **VALIDATION OF INFORMATION**

The amounts that are to be reported can be directly derived from the Tables of GSTR 1. The various components of this Part 4K & L would be as follows:

CATEGORY OF SUPPLY	NATURE OF SUPPLY	RELEVANT TABLE OF GSTR 1
Amendments made in B2B supplies, exports, SEZ supplies, deemed exports due to incorrect invoice or shipping bills furnished earlier	Both Inter and Intra State	TABLE-9A
Amendments made in credit notes, debit notes and refund vouchers	Both Inter and Intra State	TABLE-9C



NOTES TO CONSIDER

1-Amendments should not be in respect of a supply belonging to the period before the GST regime

2-Amendments involving static change in data should not be captured

3-The net effect from the amendment should only be taken and not the complete invoice value in the amendment value as it would incorrectly consider the same data twice.

4-Any amendments to the outward supplies under reverse charge, exempted, nil rated, and non-GST supplies should not be considered here

5-Any amendments made in GSTR 3B would not be captured here

6-Any amendments made in the return for the period after March of the relevant financial year would not be captured here

4	DETAILS OF ADVANCES, OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4M

SUB-TOTAL (I TO L ABOVE)

This contains the total of all the credit notes, debit notes and amendments made during the relevant financial year in respect of the supplies on which the tax has been paid.

4	DETAILS OF ADVANCES,OUTWARD AND INWARD SUPPLIES ON WHICH TAX IS PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	SUPPLIES MADE TO UN-REGISTERED PERSONS (B2C)
B	SUPPLIES MADE TO REGISTERED PERSONS (B2B)
C	ZERO RATED SUPPLY (EXPORT) ON PAYMENT OF TAX (EXCEPT SUPPLIES TO SEZS)
D	SUPPLY TO SEZS ON PAYMENT OF TAX
E	DEEMED EXPORTS
F	ADVANCES ON WHICH TAX HAS BEEN PAID BUT INVOICE HAS NOT BEEN ISSUED (NOT COVERED UNDER (A) TO (E) ABOVE)
G	INWARD SUPPLIES ON WHICH TAX IS TO BE PAID ON REVERSE CHARGE BASIS
H	SUB-TOTAL (A TO G ABOVE)
I	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (-)
J	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN (B) TO (E) ABOVE (+)
K	SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+)
L	SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-)
M	SUB-TOTAL (I TO L ABOVE)
N	SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

CLAUSE-4N

SUPPLIES AND ADVANCES ON WHICH TAX IS TO BE PAID (H + M) ABOVE

This is the summation of two subtotals:

- (a)** All kinds of outward and inward supplies including advances on which tax is paid during the year
- (b)** Amendments, credit notes and debit notes issued in respect of the supplies described in (a) above

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PART-II

**DETAILS OF OUTWARD & INWARD SUPPLIES
DECLARED DURING THE FINANCIAL YEAR**

CLAUSE-5

DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE-5A

ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX

INTRODUCTION:-

This information must be derived from Table 6A i.e. Exports of GSTR 1.

CLAUSE-5A

ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX

Table No.	Instructions
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

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CLAUSE-5A

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ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-6A		1-HE MAY SUPPLY EXPORTS OF GOODS OR SERVICES OR BOTH UNDER BOND OR LUT; OR	<p>1-VERIFY ALL DOCUMENTS RELATED TO EXPORTS LIKE INVOICES, SHIPPING BILLS, EXPORTS MANIFESTS, LUT'S, BONDS, GSTR RFD-11.</p> <p>2-EXPORTER IS REQUIRED TO FURNISH A BOND OR LETTER OF UNDERTAKING (LUT) TO THE JURISDICTIONAL COMMISSIONER BEFORE EFFECTING ZERO RATED</p>

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE-5B

SUPPLY TO SEZS WITHOUT PAYMENT OF TAX

INTRODUCTION:-

This information must be derived from Table 6B i.e. Supplies to SEZ of GSTR 1.

CLAUSE-5B

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SUPPLY TO SEZS WITHOUT PAYMENT OF TAX

Table No.	Instructions
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

CLAUSE-5B

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SUPPLY TO SEZS WITHOUT PAYMENT OF TAX

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-REPORT HERE ONLY THOSE SUPPLIES WHICH ARE MADE TO SEZ DEVELOPERS AND SEZ UNITS AND WHICH HAVE BEEN MADE AGAINST LUT/ BOND WITHOUT PAYMENT OF ANY TAX UNDER THE GST LAW.	1-VERIFY ALL DOCUMENTS RELATED TO SUPPLIES MADE TO SEZ, SUCH AS INVOICES, LUT'S, BONDS AND OTHER RELATED DOCUMENTS, GSTR RFD-11.
TABLE 6B			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5C

SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS

INTRODUCTION:-

This information has to be derived from Table 4B i.e. B2B supplies attracting RCM of GSTR 1

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CLAUSE 5C

SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS

Table No.	Instructions
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.

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CLAUSE 5C

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SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-EXEMPTED SUPPLIES EFFECTED BY A SUPPLIER ON WHICH TAX IS NEITHER PAYABLE UNDER REVERSE CHARGE NOR UNDER FORWARD CHARGE SHALL NOT BE REPORTED HERE.	1-VERIFY ALL DOCUMENTS RELATED TO REVERSE CHARGE SUPPLIES LIKE INVOICE, PAYMENT VOUCHER ISSUED BY RECIPIENT OF GOODS OR SERVICES AT THE TIME OF MAKING PAYMENT TO THE SUPPLIER
TABLE 4B			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5D

EXEMPTED

INTRODUCTION:-

Aggregate value of **exempted** supplies shall be declared here.

This information has to be derived from Table-8, i.e. Exempted outward supplies of GSTR 1.

This Table of GSTR 1 is further divided into the following four parts-

- (i) 8A titled as “Inter-State supplies to Registered Persons”
- (ii) 8B titled as “Intra-State supplies to Registered Persons”
- (iii) 8C titled as “Inter-State supplies to unregistered Persons”
- (iv) 8D titled as “Intra-State supplies to unregistered Persons”

This bifurcation is not required in GSTR 9; therefore, consolidated amount of all the four parts may be given here

CLAUSE 5D

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EXEMPTED

Table No.	Instructions
5D	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details.</p> <p>The value of “no supply” shall be declared under Non-GST supply (5F).</p>

CLAUSE 5D

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EXEMPTED

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-THERE IS NO CLEAR DISTINCTION BETWEEN EXEMPTED AND NIL RATED SUPPLY IN LAW, BECAUSE THE LAWMAKERS HAVE NOT DEFINED NIL RATED SUPPLY 2-VALUE OF NIL RATED, AND NON-TAXABLE SUPPLIES SHALL NOT BE DECLARED HERE.	
TABLE-8A TABLE-8B TABLE-8C TABLE-8D			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5E

NIL RATED

INTRODUCTION:-

Aggregate value of **nil rated** supplies shall be declared here.

This information has to be derived from Table-8 i.e. Nil rated outward supplies of GSTR

1. It is

further divided into the following four parts-

- (i) 8A titled as “Inter-State supplies to Registered Persons”
- (ii) 8B titled as “Intra-State supplies to Registered Persons”
- (iii) 8C titled as “Inter-State supplies to unregistered Persons”
- (iv) 8D titled as “Intra-State supplies to unregistered Persons”

This bifurcation is not required in GSTR 9; therefore, consolidated amount of all the four parts

may be given here.

CLAUSE 5E

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NIL RATED

Table No.	Instructions
5E	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details.</p> <p>The value of “no supply” shall be declared under Non-GST supply (5F).</p>

CLAUSE 5E

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NIL RATED

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-EXEMPT SUPPLIES AND NON-TAXABLE SUPPLIES SHALL NOT BE DECLARED HERE.	1-TAXPAYERS MUST BIFURCATE THE SUPPLIES BETWEEN EXEMPT AND NIL RATED SUPPLIES WISELY
TABLE-8			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5F

NON-GST SUPPLY

INTRODUCTION:-

- (i) Aggregate value of **non-GST supplies** shall be declared here.
- (ii) The value of no supply shall also be declared here.

This information has to be derived from Table-8 i.e. Non-GST outward supplies of GSTR 1. It

is further divided into the following four parts-

- (i) 8A titled as “Inter-State supplies to Registered Persons”
- (ii) 8B titled as “Intra-State supplies to Registered Persons”
- (iii) 8C titled as “Inter-State supplies to unregistered Persons”
- (iv) 8D titled as “Intra-State supplies to unregistered Persons”

This bifurcation is not required in GSTR 9; therefore, consolidated amount of all the four parts may be given here.

CLAUSE 5F

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NON-GST SUPPLY

Table No.	<u>Instructions</u>
5F	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details.</p> <p>The value of “no supply” shall be declared under Non-GST supply (5F).</p>

CLAUSE 5F

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NON-GST SUPPLY

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-HIGH SEA SALE TRANSACTIONS AND SALE FROM CUSTOM BONDED WAREHOUSES ARE TO BE REPORTED AS NON-TAXABLE SUPPLY 2-ANY TAX INVOICE OR ANY OTHER SIMILAR DOCUMENT ISSUED UNDER ANY OTHER ACT FOR THE TIME BEING IN FORCE IN RESPECT OF ANY NON-TAXABLE SUPPLY SHALL BE TREATED AS A BILL OF SUPPLY FOR THE PURPOSES OF THIS ACT	1-VERIFY ALL THE DOCUMENTS RELATED TO NON-GST SUPPLIES LIKE BILL OF SUPPLY, INVOICE-CUM-BILL OF SUPPLY ETC 2-Sch. III supply.
TABLE-8			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5G

SUB-TOTAL (A TO F ABOVE)

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5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5H

CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)

INTRODUCTION:-

Aggregate value of credit notes issued in respect of supplies declared in Table 5A, 5B, 5C, 5D, 5E and 5F.

This information has to be derived from Table-9B i.e. Credit Notes (original) of GSTR 1

CLAUSE 5H

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CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)

<u>Table No.</u>	Instructions
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

CLAUSE 5H

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CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	:-TABLE-9B OF GSTR 1 ALSO CONTAINS THOSE CREDIT NOTES IN RESPECT OF EXPORTS OR SUPPLIES TO SEZ WHICH WERE MADE ON PAYMENT OF TAXES, THEREFORE, THE SAME ARE NOT TO BE REPORTED HERE . SUCH CREDIT NOTES ARE TO BE REPORTED IN TABLE-4I OF GSTR-9.	:-VERIFY ALL DOCUMENTS RELATED TO AMENDMENT IN TAX INVOICE LIKE CREDIT NOTES, TAX INVOICE AGAINST WHICH CREDIT NOTE IS ISSUED, CORRESPONDENCE WITH THE RECIPIENT (IF ANY).
TABLE 9B			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5I

DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)

INTRODUCTION:-

Aggregate value of debit notes issued in respect of supplies declared in Table 5A, 5B, 5C, 5D, 5E and 5F.

This information has to be derived from Table-9B i.e. Debit Notes (original) of GSTR 1

CLAUSE 5I

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DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)

<u>Table No.</u>	<u>Instructions</u>
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

CLAUSE 5I

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DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	:-TABLE-9B OF GSTR 1 ALSO CONTAINS THOSE DEBIT NOTES IN RESPECT OF EXPORTS OR SUPPLIES TO SEZ WHICH WERE MADE ON PAYMENT OF TAXES, THEREFORE, NOT TO BE REPORTED HERE. :-FINANCIAL DEBIT NOTES ARE NOT TO BE INCLUDED HERE	:-VERIFY ALL DOCUMENTS RELATED TO AMENDMENT IN TAX INVOICE, LIKE DEBIT NOTES, TAX INVOICE AGAINST WHICH DEBIT NOTE IS ISSUED, AND CORRESPONDENCE WITH THE RECIPIENT (IF ANY).
TABLE 9B			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5J

SUPPLIES DECLARED THROUGH AMENDMENTS (+)

INTRODUCTION:-

Details of amendments made to exports and supplies to SEZs on which tax has not been paid shall be declared here.

This information has to be derived from Table-9A i.e. Amended Export and SEZ invoices and Table 9C i.e. Amended Credit/ Debit Notes of GSTR 1

CLAUSE 5J

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SUPPLIES DECLARED THROUGH AMENDMENTS (+)

TABLE NO.	Instructions
5J	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

CLAUSE 5J

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SUPPLIES DECLARED THROUGH AMENDMENTS (+)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-INCLUDES ONLY THOSE AMENDMENTS WHICH HAVE THE EFFECT OF INCREASING THE VALUE OF SUPPLIES.	
TABLE 9A TABLE 9C			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5K

SUPPLIES REDUCED THROUGH AMENDMENTS (-)

INTRODUCTION:-

Details of amendments made to exports and supplies to SEZs on which tax has not been paid shall be declared here.

This information has to be derived from Table-9A i.e. Amended Export and SEZ invoices and Table-9C i.e. Amended Credit/ Debit Notes of GSTR 1

CLAUSE 5K

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SUPPLIES REDUCED THROUGH AMENDMENTS (-)

<u>TABLE NO.</u>	Instructions
5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

CLAUSE 5K

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SUPPLIES REDUCED THROUGH AMENDMENTS (-)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-IT INCLUDES ONLY THOSE AMENDMENTS WHICH HAVE THE EFFECT OF DECREASING THE VALUE OF SUPPLIES.	
TABLE-9A TABLE-9C			

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5L

SUB-TOTAL (H TO K ABOVE)

CA NAVYA MALHOTRA

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5M

**TURNOVER ON WHICH TAX IS NOT TO BE PAID
(G + L ABOVE)**

CA NAVYA MALHOTRA

5	DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR DETAIL OF OUTWARD SUPPLIES ON WHICH TAX IS NOT PAYABLE AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	ZERO RATED SUPPLY (EXPORT) WITHOUT PAYMENT OF TAX
B	SUPPLY TO SEZS WITHOUT PAYMENT OF TAX
C	SUPPLIES ON WHICH TAX IS TO BE PAID BY THE RECIPIENT ON REVERSE CHARGE BASIS
D	EXEMPTED
E	NIL RATED
F	NON-GST SUPPLY
G	SUB-TOTAL (A TO F ABOVE)
H	CREDIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (-)
I	DEBIT NOTES ISSUED IN RESPECT OF TRANSACTIONS SPECIFIED IN A TO F ABOVE (+)
J	SUPPLIES DECLARED THROUGH AMENDMENTS (+)
K	SUPPLIES REDUCED THROUGH AMENDMENTS (-)
L	SUB-TOTAL (H TO K ABOVE)
M	TURNOVER ON WHICH TAX IS NOT TO BE PAID (G + L ABOVE)
N	TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

CLAUSE 5N

TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

INTRODUCTION:-

- (i) Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here.
- (ii) This shall also include the amount of advance on which tax is paid but invoices have not been issued in the current year.
- (iii) However, this Table shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

CLAUSE 5N

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TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

<u>TABLE NO.</u>	Instructions
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

CLAUSE 5N

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TOTAL TURNOVER (INCLUDING ADVANCES) (4N + 5M - 4G ABOVE)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-THIS IS NOT TURNOVER AS PER THE BOOKS OF ACCOUNTS. IT IS TURNOVER AS PER THE VALUATION RULES OF THE GST. IT MAY INCLUDE THE VALUE OF EXPENSES LIKE PACKING CHARGES, TRANSPORTATION CHARGES ETC. IF THEY ARE CHARGED IN THE INVOICE [SECTION 15(2) OF THE CGST ACT]	

PART-III

DETAILS OF ITC FOR THE FINANCIAL YEAR

CLAUSE-6

DETAIL OF ITC AVAILED DURING THE FINANCIAL YEAR

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6A

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TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)

TABLE NO.	INSTRUCTIONS
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.

IN THIS CLAUSE ALL INFORMATION IS AUTO POPULATED

CLAUSE-6A

TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)

- INTRODUCTION

Table 6A of GSTR 9 contains the details of ITC availed in GSTR 3B during the financial year. The purpose of this clause is to aggregate the quantum of Input tax credit availed by the Registered Person on import of goods, import of services, Inward Supplies liable to reverse charge, tax credit received from the Input service distributors and any other ITC availed on regular inward supplies.

CLAUSE-6A

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**TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM
GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)**

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4A	1-DETAILS OF TOTAL ITC AVAILED IN TABLE 4A OF GSTR-3B	1-LIST OF ALL ITC AVAILED IN TABLE 4A OF GSTR-3B

● **VALIDATION OF INFORMATION**

➤ This column shall include information of the total ITC availed in Table 4A of GSTR 3B.

Table 4A of GSTR 3B has the following information in it:

- Import of goods
- Import of services,
- Inward supplies on reverse charge (other than on import of goods and services reported above)
- Inward supplies from your Input service distributor (ISD) basically your other office
registered as an ISD under GST
- All other ITC availed on regular inward supply

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6B

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INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)

TABLE NO.	INSTRUCTIONS
6B	<p>Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.</p> <p>This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.</p>

CLAUSE-6B

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INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZs)

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(5)	1-AGGREGATE VALUE OF ITC AVAILED ON ALL INWARD SUPPLIES. 2-EXCEPT THOSE SUPPLIES WHICH FALL IN RCM basis 3-INCLUDES SUPPLY RECEIVED FROM SEZs	1-LIST OF INWARD SUPPLIES 2-LIST OF ALL SUPPLIES WHICH FALL IN RCM basis 3-LIST OF ALL SUPPLIES WHICH RECEIVED FROM SEZs

CLAUSE-6B

INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)

- **INTRODUCTION**

Table 6B of GSTR 9 contains the details of ITC availed on inputs, input services and capital goods availed by a Registered Person during the financial year. Unlike the details in table 6A, details in this Table have to be entered manually.

● **VALIDATION OF INFORMATION**

This Table should include information from total ITC availed in Table 4A (5) of GSTR 3B where information for all other ITC is to be filled. However, it is to be noted that the total of Table 4A (5) of GSTR 3B need not be equal to data reported in Table 6B of GSTR 9. This is for the reason that Table 4A (5) of GSTR 3B would contain all other ITC for which no specific column is provided GSTR 3B.



NOTES TO CONSIDER

1-In case of any difference between the input tax credit as reflected in books of accounts and the GST returns, ensure that all entries are properly recorded in the books of accounts and also that they are not booked inclusive of taxes.

2-Only ITC availed in GSTR 3B for the period July 2017 to March 2018 has to be disclosed in this Table. ITC relating to 2017-18 availed in subsequent GSTR 3B should not be disclosed in this Table. Such data would be disclosed in Table 8C of GSTR 9.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6C

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INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED

TABLE NO.	INSTRUCTIONS
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-6C

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INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(3)	1-AGGREGATE VALUE OF ITC AVAILED ON ALL INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS. 2-TOTAL ITC AVAILED =ITC ON INPUT, CAPITAL GOODS AND INPUT SERVICRS.	1-LIST OF INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS. 2-LIST OF ALL INPUTS, CAPITAL GOODS AND INPUT SERVICES.

CLAUSE-6C

INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED

- INTRODUCTION

Table 6C of GSTR 9 contains the aggregate value of input tax credit availed on all inward supplies received from an unregistered person (other than import of services) on which tax is payable on reverse charge basis. Tax paid on supplies received from an unregistered person and on which input tax credit has not been availed, would not be reported under this clause.

● **VALIDATION OF INFORMATION**

This Table shall include information from total ITC availed in Table 4A (3) of GSTR 3B and filed for the period from July 2017 to March 2018. It is important to note that column of 4A (3) of GSTR 3B contains tax paid under reverse charge u/s section 9(3) and section 9(4). However, under Table clause 6C, only tax paid under reverse charge u/s 9(3) and 9(4) on supplies procured from an unregistered Persons shall be disclosed.



NOTES TO CONSIDER

1-Data disclosed in Table 6C and 6D should not exceed the data disclosed in Table 4G of GSTR-9.

2-Inward supplied liable to reverse charge received from Registered Persons should not be disclosed in this Table.

3-GST paid on inward supplies liable to reverse charge which is not available as credit, should not be disclosed in this Table.

4-GST paid on reverse charge on import of services should not be disclosed in this Table. It should be disclosed in Table 6F for GSTR 9.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6D

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INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED

TABLE NO.	INSTRUCTIONS
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-6D

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INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(3)	1 -AGGREGATE VALUE OF ITC AVAILED ON ALL INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS. 2 -TOTAL ITC AVAILED =ITC ON INPUT, CAPITAL GOODS AND INPUT SERVICRS.	1 -LIST OF INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS. 2 -LIST OF ALL INPUTS, CAPITAL GOODS AND INPUT SERVICES.

CLAUSE-6D

INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED

- **INTRODUCTION**

Table 6D of GSTR 9 contains the aggregate value of input tax credit availed on all inward supplies received from an registered person (other than B above) on which tax is payable on reverse charge basis.

● **VALIDATION OF INFORMATION**

This Table should include information from total ITC availed in Table 4A (3) of GSTR 3B and filed for the period from July 2017 to March 2018. However, only tax paid on supplies liable to reverse charge u/s 9(3) of CGST Act and which are obtained from Registered Persons would be disclosed in this Table.



NOTES TO CONSIDER

- 1-Data disclosed in Table 6C and 6D should not exceed the data disclosed in Table 4G of GSTR-9.
- 2-Inward supplied liable to reverse charge received from unregistered Persons should not be disclosed in this Table.
- 3-GST paid on inward supplies liable to reverse charge which is not available as credit, should not be disclosed in this Table.
- 4-GST paid on reverse charge on import of services should not be disclosed in this Table. It should be disclosed in Table 6F for GSTR 9.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6E

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IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)

TABLE NO.	INSTRUCTIONS
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-6E

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IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZs)

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(1)	1 -DETAIL OF ITC AVAILED ON IMPORT OF GOODS. 2 -INCLUDING SUPPLIES FROM SEZs 3 -TOTAL ITC AVAILED =ITC ON INPUT AND CAPITAL GOODS	1 -LIST OF IMPORT OF GOODS. 2 -LIST OF ALL INPUTS AND CAPITAL GOODS. 3 -LIST OF SUPPLIES RECEIVED FROM SEZs

CLAUSE-6E

IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)

- **INTRODUCTION**

Table 6E of GSTR 9 should contain the aggregate value of input tax credit availed on all imports including those made from SEZ units.

● **VALIDATION OF INFORMATION**

Table 4A (1) of GSTR 3B may be used for filling up these details in this Table. This includes information of total ITC availed in Table 4A (1) of GSTR 3B and filed for the period from July 2017 to March 2018.



NOTES TO CONSIDER

- 1-**Registered persons importing goods should make sure that the entire input tax credit on inputs or capital goods is availed in this column.
- 2-**Only the IGST paid on import of goods can be availed as ITC. BCD and Social Welfare Surcharge cannot be availed as ITC.
- 3-**Ensure that the GSTIN is updated in the ICEGATE and the GSTIN appears on the Bill of Entry

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6F

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IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)

TABLE NO.	INSTRUCTIONS
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-6F

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IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZs)

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(2)	1-DETAIL OF ITC AVAILED ON IMPORT OF SERVICES. 2-EXCLUDING SUPPLIES FROM SEZs	1-LIST OF IMPORT OF SERVICES. 2-LIST OF SUPPLIES RECEIVED FROM SEZs

CLAUSE-6F

IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)

- **INTRODUCTION**

Table 6F of GSTR 9 contains the aggregate value of input tax credit availed on all import of services where tax has been paid under reverse charge by the recipient of services

● **VALIDATION OF INFORMATION**

Table 4A (2) of GSTR 3B may be used for filling up the data in his Table.



NOTES TO CONSIDER

1-In order to qualify as import of service, it is important that the place of supply of service as per Section 13 of the IGST Act should be within India.

2-The rate of exchange for determining the value of taxable service should be the rate of exchange determined as per the generally accepted accounting principles as on the date of time of supply as per Section 13 of the CGST Act.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6G

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INPUT TAX CREDIT RECEIVED FROM ISD

Table No.	Instructions
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-6G

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INPUT TAX CREDIT RECEIVED FROM ISD

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)(4)	1-AGGREGATE VALUE OF ITC RECEIVED FROM INPUT SERVICE DISTRIBUTOR.	1-LIST OF CREDITS RECEIVED FROM INPUT SERVICES DISTRIBUTOR.

CLAUSE-6G

INPUT TAX CREDIT RECEIVED FROM ISD

- **INTRODUCTION**

Table 6G of GSTR 9 contains the aggregate value of input tax credit availed on credits received from Input Service Distribution. Invoice or Input Service Distributor credit note, or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

- **VALIDATION OF INFORMATION**

Table 4A (4) of GSTR 3B may be used for filling up the data in this Table.



NOTES TO CONSIDER

1-Tax invoices from other distinct persons which are received against supply should not be reported here.

2-Ineligible portion of ITC distributed should not be disclosed in this Table.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6H

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AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT

Table No.	Instructions
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

CLAUSE-6H

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AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		1-AGGREGATE VALUE OF ITC AVAILED, REVERSED AND RECLAIMED	1-LIST OF ITC AVAILED, REVERSED AND RECLAIMED

CLAUSE-6H

AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT

- **INTRODUCTION**

TABLE 6H of GSTR 9 contains the aggregate value of input tax credit which was availed, reversed and reclaimed again during the same financial year by the Registered Person.

- **VALIDATION OF INFORMATION**

ITC disclosed in Table 6B and 6H should be equal to the data disclosed in Table 4A (5) of GSTR 3B.



NOTES TO CONSIDER

1-ITC availed and reversed during 2017-18 and reclaimed in 2018-19 should not be disclosed in this Table.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6I

SUB-TOTAL (B TO H ABOVE)

This contains the aggregate of ITC availed on inward supplies including services received from SEZ, inward supplies received from an unregistered person liable to reverse charge, inward supplies received from a registered person liable to reverse charge, import of goods, import of service and ITC received from ISD.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6J

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DIFFERENCE (I - A ABOVE)

Table No.	Instructions
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.

CLAUSE-6J

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DIFFERENCE (I - A ABOVE)

- INTRODUCTION

This Table would contain the difference between the total net credit disclosed in GSTR 3B (Table 6A) and the details of credit disclosed in Table 6B to 6H.



POINT TO BE CONSIDER

Ideally, the difference in Table 6J should be nil. This is for the reason that the amount disclosed in 6A is auto populated from GSTR 3B of July 2017 to March 2018. Further, the amount disclosed in Table 6B to 6H is merely the classification of ITC availed in GSTR 3B.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6K

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TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)

Table No.	Instructions
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.

CLAUSE-6K

TRANSITION CREDIT THROUGH TRAN-1 (INCLUDING REVISIONS IF ANY)

- **INTRODUCTION**

Table 6K of GSTR 9 contains the aggregate value of input tax credit availed by the Registered Person through TRAN-1. The credits availed through Form TRAN-1 are credited directly into the Electronic credit ledger of the Registered Person.

CLAUSE-6K

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TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		1 -DETAILS OF TRANSITION CREDIT RECEIVED IN E-CREDIT LEDGER 2 -INCLUDING REVISION OF TRAN-I	1 -LIST OF TRANSITION CREDIT RECEIVED IN E-CREDIT LEDGER

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6L

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TRANSITION CREDIT THROUGH TRAN-II

Table No.	Instructions
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.

CLAUSE-6L

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TRANSITION CREDIT THROUGH TRAN-II

- INTRODUCTION

TABLE 6L of GSTR 9 contains the aggregate value of input tax credit was availed by the Registered Person through TRAN-II. The credits availed through Form TRAN-II are credited directly into the Electronic credit ledger of the Registered Person

CLAUSE-6L

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TRANSITION CREDIT THROUGH TRAN-II

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		1-DETAILS OF TRANSITION CREDIT RECEIVED IN E-CREDIT LEDGER AFTER FILLING OF GST TRAN-II	1-LIST OF TRANSITION CREDIT RECEIVED IN E-CREDIT LEDGER AFTER FILLING OF GST TRAN-II

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6M

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ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

- INTRODUCTION

Sl. No. 6M of GSTR 9 contains details of the ITC availed but not covered under any of the heads specified under 6B to 6L above. In such a situation the registered person is required to disclose any other ITC availed in table 6M.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-6N

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SUB-TOTAL (K TO M ABOVE)

- INTRODUCTION

This contains the total of all the ITC availed through TRAN-I, TRAN-II and any other ITC availed during the relevant financial year.

6	DETAIL OF ITC <u>AVAILED</u> AS DECLARED IN RETURNS FIELD DURING THE FINANCIAL YEAR
A	TOTAL AMOUNT OF INPUT TAX CREDIT AVAILED THROUGH FORM GSTR-3B (SUM TOTAL OF TABLE 4A OF FORM GSTR-3B)
B	INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS)
C	INWARD SUPPLIES RECEIVED FROM UNREGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID & ITC AVAILED
D	INWARD SUPPLIES RECEIVED FROM REGISTERED PERSONS LIABLE TO REVERSE CHARGE (OTHER THAN B ABOVE) ON WHICH TAX IS PAID AND ITC AVAILED
E	IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZS)
F	IMPORT OF SERVICES (EXCLUDING INWARD SUPPLIES FROM SEZS)
G	INPUT TAX CREDIT RECEIVED FROM ISD
H	AMOUNT OF ITC RECLAIMED (OTHER THAN B ABOVE) UNDER THE PROVISIONS OF THE ACT
I	SUB-TOTAL (B TO H ABOVE)
J	DIFFERENCE (I - A ABOVE)
K	TRANSITION CREDIT THROUGH TRAN-I (INCLUDING REVISIONS IF ANY)
L	TRANSITION CREDIT THROUGH TRAN-II
M	ANY OTHER ITC AVAILED BUT NOT SPECIFIED ABOVE

CLAUSE-60

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TOTAL ITC AVAILED (I + N ABOVE)

Table No.	Instructions
60	Total ITC availed as per GSTR-3B and other ITC credited directly to electronic credit ledger by filing TRAN-I, TRAN-II, ITC-01 and ITC-02.

PART-III

DETAIL OF ITC FOR THE FINANCIAL YEAR

CLAUSE-7

DETAILS OF ITC REVERSED AND INELIGIBLE ITC FOR THE FINANCIAL YEAR

CLAUSE-7

DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR

Table No.	Instructions
7A,7B,7C 7D,7E,7F 7G AND 7H	Details of input tax credit reversed due to ineligibility or reversals required under Rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7A

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REVERSAL UNDER RULE 37

INTRODUCTION:-

As per the second proviso to Section 16(2) that if the Registered Person fails to pay to the supplier of goods or services or both except in case tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in the prescribed manner.

CLAUSE-7A

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REVERSAL UNDER RULE 37

<u>Table No.</u>	<u>Instructions</u>
7A, 7B, 7C, 7D, 7E, 7F, 7G, 7H,	<p>Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p>

CLAUSE-7A

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REVERSAL UNDER RULE 37 (AS PER RULE 37)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	<ul style="list-style-type: none"> FOLLOWING ARE NOT TO BE CONSIDERED FOR REVERSAL:- 1. SUPPLIES MADE WITHOUT CONSIDERATION AS SPECIFIED IN SCHEDULE I. 2. VALUE OF SUPPLIES ON ACCOUNT OF ANY AMOUNT ADDED IN ACCORDANCE WITH THE PROVISIONS OF CLAUSE (B) OF SUB-SECTION (2) OF SECTION -15 	<p>:-THE AMOUNT OF INPUT TAX CREDIT REVERSED AS PER THIS PROVISION SHALL BE ADDED TO THE OUTPUT TAX LIABILITY OF THE REGISTERED PERSON FOR THE MONTH IN WHICH THE DETAILS ARE FURNISHED</p> <p>THE REGISTERED PERSON SHALL BE LIABLE TO PAY INTEREST AT THE RATE NOTIFIED UNDER SUB-SECTION (1) OF SECTION 50 FOR THE PERIOD STARTING FROM THE DATE OF AVAILING CREDIT ON SUCH SUPPLIES TILL THE DATE WHEN THE AMOUNT IS ADDED TO THE OUTPUT TAX LIABILITY.</p>
	TABLE 4(B)		

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7B

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REVERSAL UNDER RULE 39

INTRODUCTION:-

Rule 39 deals with the procedure for distribution of input tax credit (ITC) by Input Service Distributor (ISD). ISD is required to distribute ITC in the manner prescribed in the sub rule 39 (1). The ISD shall as per rules 39(1)(d), separately distribute the amount of ineligible input tax credit as per section 17(5) of the CGST Act (ineligible under the provisions of sub-section (5) of Section 17 or otherwise). Amounts to be shown under 7B would be on the basis of the Input Service Distributor credit note issued by Input Service Distributor, as prescribed in sub-rule (1) of Rule 54, to reduce the credit issued by the ISD already for any reason. If any supplier gives credit note to the ISD then input tax credit is required to be reduced and shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d).

CLAUSE-7B

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Reversal under Rule 39

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	<p>1-THERE MIGHT BE A SITUATION WHEN ISD HAS AVAILED THE ITC AND DISTRIBUTED THE SAME TO THE RECIPIENT AFTER THAT THE SUPPLIER HAS ISSUED CREDIT NOTE TO THE ISD.</p> <p>2-ISD MAY ISSUE ISD INVOICE TO THE RECIPIENT IN EXCESS OF THE ELIGIBLE PROPORTION.</p> <p>3-SINCE ISD IS NOT REQUIRED TO GET THE ACCOUNTS AUDITED IT MIGHT BE POSSIBLE THAT INELIGIBLE CREDIT MAY BE DISTRIBUTED INADVERTENTLY, WHICH MAY BE AVAILED BY THE RECIPIENT THOUGH THE SAME IS BLOCKED CREDIT.</p>	

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7C

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AS PER RULE 42 (REVERSAL OF INPUT TAX CREDIT FOR INPUTS AND INPUT SERVICES)

INTRODUCTION:-

Input tax credit already availed may be reversed due to multiple reasons. Information to be reported in Table 7 must be derived from Table -4(B) of GSTR 3B which the Registered Person has already reported before filling GSTR 9.

Rule 42 of the CGST Rules describe the manner of determination of input tax credit in respect of inputs or input services and reversal thereof. The same provision for capital goods is covered in Rule 43. A registered person is eligible to avail input tax credit as per Section 16(1) after complying with requirements prescribed in section 16(2).

On valid availment of input tax credit, the same is to be tested on the basis of usage of such credit whether the same is used for the purpose of business or other than business as per section 17(1). Further, the same is also being tested based on usage of such credit to effect taxable supply or exempt supply as per section 17(2). Accordingly, only valid credit would be available, and ITC used for non-business purpose or effecting exempt supply to reverse.

CLAUSE-7C

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AS PER RULE 42 (REVERSAL OF INPUT TAX CREDIT FOR INPUTS AND INPUT SERVICES)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1 -ONLY IF ITC IS AVAILED THEN REVERSAL WOULD BE REQUIRED 2 -THE TAX PAYER SHOULD BIFURCATE ITC REVERSAL ON INPUT, INPUT SERVICES AND CAPITAL GOODS AND REPORT THEM IN APPROPRIATE TABLES.	1 -MOST COMMON ERROR THAT MAY BE MADE BY A REGISTERED PERSON IS WRONG CLASSIFICATION OF SUPPLY INTO TAXABLE AND EXEMPT SUPPLY 2 -IT IS IMPORTANT TO REVIEW THE SAME

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7D

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AS PER RULE 43 (REVERSAL OF INPUT TAX CREDIT FOR CAPITAL GOODS)

INTRODUCTION:-

Input tax credit already availed may be reversed due to multiple reasons. Information to be reported in Table 7 shall be derived from Table 4(B) of GSTR 3B which the Registered Person has already reported before filling GSTR 9.

We have discussed provisions required for calculating ITC and reversal thereof for input and input services as per Rule 42. The procedure for calculating input tax credit and reversal of capital goods is provided in Rule 43.

CLAUSE-7D

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AS PER RULE 43 (REVERSAL OF INPUT TAX CREDIT FOR CAPITAL GOODS)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-ZERO RATED SUPPLY WOULD ALSO BE CONSIDERED AS TAXABLE SUPPLY ONLY. 2-LIFE OF CAPITAL GOODS WHICH ARE USED FOR COMMON SUPPLY SHALL BE TAKEN AS 5 YEARS FROM THE DATE OF INVOICE 3-CREDIT RELATABLE TO CAPITAL GOODS ALREADY USED FOR NON-CREDITABLE PURPOSES WOULD BE DERIVED AND THEN SUBJECTED TO THE 60-MONTH DEFERMENT AS PER THIS RULE.	:-
	TABLE-4(B)(1)		

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7E

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REVERSAL UNDER SECTION 17(5) OF THE CGST ACT

INTRODUCTION:-

As per Section 17 (5) ineligible credits are required to be reversed by the Registered Person except in the case of a certain supplier and supplies. Those are:

- (a) motor vehicles,
- (b) food and beverages,
- (c) outdoor catering,
- (d) beauty treatment,
- (e) health services,
- (f) cosmetic and plastic surgery,
- (g) membership of a club,
- (h) health and fitness centre,
- (i) rent-a-cab,
- (j) life insurance and health insurance,
- (k) travel benefits extended to employees on vacation such as leave or home travel concession,
- (l) works contract services when supplied for construction of an immovable property (other than plant and machinery),
- (m) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery)
- (n) goods or services or both on which tax has been paid under Section 10,
- (o) goods or services or both received by a non-resident taxable person except on goods imported by him,
- (p) goods or services or both used for personal consumption,
- (q) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples,
- (r) any tax paid in accordance with the provisions of Sections 74, 129 and 130.

CLAUSE-7E

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Reversal under section 17(5) of the CGST Act

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	<p>1-ITC OF THE SAID SUPPLIES IS AVAILED IN THE CASE OF MOTOR CAR, CLUBS DUE TO FACT THAT GSTR 2A REFLECTING THE SAME</p> <p>2-IN GSTR 3B INELIGIBLE CREDITS ARE NOT AVAILED AND SHOWN. IN SUCH SITUATION SAME SHOULD NOT TO BE REFLECTED HERE</p>	<p>1-TAX PAYER NEEDS TO REVIEW THE LIST OF CREDITS NOT AVAILED BY HIM DUE TO THE RESTRICTION IN SECTION 17. THIS REVIEW WOULD BE TO ENSURE THAT THE RESTRICTION HAS BEEN RIGHTLY CATEGORIZED BY THE REGISTERED PERSON AND LOOK FOR AN OPPORTUNITY TO CONSIDER THE ROLE OF DEEMED SUPPLY, COMPOSITE OR MIXED SUPPLY TO ENABLE CREDIT.</p>

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7F

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REVERSAL OF TRAN-I CREDIT

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7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7G

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REVERSAL OF TRAN-II CREDIT

INTRODUCTION:-

This Table requires details of reversal of transitional Transactional credit claimed and reported earlier in 7K and 7L. Transfer of taxes paid under earlier tax regime would flow into GST regime through this self-declaration. And there may be reasons to reverse some or all of this credit due to inaccuracies in understanding the extent of transition credit permitted. Revision was permitted through GSTR 3B filed and now, the credit so reversed is to be reported in this Clause

During the implementation of the GST regime, the Government had provided mechanism to claim transitional credit on a self-declaration basis in form TRAN-I and / or TRAN-II. Such transitional credit claimed may find a variance due to arithmetical errors, unclear laws or errors of omission and commission by the registered person. The possibility of errors in such credit taken were high since the transitional credit was taken on the basis of various statutory filling like VAT returns, Service tax, Excise Return, etc. Credit which taken in excess / or taken wrongly can be reversed in GSTR 3B and GSTR 9 by using an appropriate Table. TRAN-I or TRAN-II credit taken in excess of what is eligible will be reported in this Table.

CLAUSE-7G

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REVERSAL OF TRAN-II CREDIT

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	<p>1-ENSURE THAT RETURNS UNDER THE EARLIER LAWS HAVE BEEN PROMPTLY FILED FOR CLAIM OF TRANSITION CREDIT FROM THE LAST RETURN FILED.</p> <p>2-PERSON FILLING TRAN-I MUST HAVE FILLED ALL THE 6 MONTH PERIOD RETURNS UNDER THE EARLIER LAW IMMEDIATELY PRECEDING THE APPOINTED DAY.</p> <p>3-POSSESSION OF INVOICE OR OTHER DOCUMENTS EVIDENCING PAYMENT OF DUTY UNDER EARLIER LAW IS A MUST FOR A PERSON FILING TRAN-II</p>	<p>1-POINT 7A TO 7H PERTAIN TO THE REVERSAL OF ITC DUE TO INELIGIBILITY OR REVERSALS REQUIRED UNDER RULES 37,39,42,43 OF THE CGST RULES, 2017 AND SECTION 17(5) OF THE CGST ACT, 2017 , TRANSITIONAL CREDIT AS PER TRAN1 AND TRAN</p> <p>2-IT IS OF THE UTMOST IMPORTANT TO REVIEW THE SAME WITH BOOKS OF ACCOUNTS. AS ALL THE FIGURES ARE REQUIRED TO BE FILLED IN FROM THE GSTR3B FILED FOR THE PERIOD JULY, 2017 TO MARCH, 2018, IT MIGHT BE POSSIBLE THAT THE REVERSALS ARE NOT MADE AS PER THE PROVISIONS OF LAW AND REPORTED IN GSTR 9. BY FILLING POINT 7 THE REGISTERED</p>

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7H

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OTHER REVERSALS (PL. SPECIFY)

INTRODUCTION:-

Where the credit availed which has to be reversed does not fall under table 7A to 7G. In such situations the registered person has to reverse the said credit and will be reflected here.

CLAUSE-7H

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OTHER REVERSALS (PL. SPECIFY)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	1-ANY CREDIT REVERSAL MADE DURING JULY -17 TO MARCH 18 (AFTER MARCH 2018, IT WOULD APPEAR IN SL.NO.12) AND AS SHOWN IN GSTR-3B WHICH IS NOT COVERED IN TABLE-7 ELSEWHERE IS TO BE REPORTED HERE.	1-REGISTERED PERSON HAS TO VERIFY ALL THE SALES RETURN AND CREDIT NOTES ISSUED TO THE CUSTOMERS. IN GSTR2A ANY TRANSACTION REFLECTED WITH RESPECT TO OUTWARD SUPPLY IS REQUIRED TO BE VERIFIED WITH CORRESPONDING REVERSAL IN GSTR 3B

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7I

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TOTAL ITC REVERSED (A TO H ABOVE)

INTRODUCTION:-

This table is auto filled and contains the sum total of ITC reversed including Ineligible ITC reversed which was claimed wrongly during July-17 to March-18 and which were duly recorded in GSTR-3B for that period.

7	DETAILS OF ITC REVERSED AND INELIGIBLE ITC AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR
A	AS PER RULE 37
B	AS PER RULE 39
C	AS PER RULE 42
D	AS PER RULE 43
E	AS PER SECTION 17(5)
F	REVERSAL OF TRAN-I CREDIT
G	REVERSAL OF TRAN-II CREDIT
H	OTHER REVERSALS (PL. SPECIFY)
I	TOTAL ITC REVERSED (A TO H ABOVE)
J	NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

CLAUSE-7J

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NET ITC AVAILABLE FOR UTILIZATION (60 - 7I)

INTRODUCTION:-

This table auto calculates Net ITC available for utilization from details furnished in Table-6 and Table-7. Total credit availed as per Table-6 would be reduced from ITC reduction as declared in Table-7 and net result thereof would be auto populated in Table-7J.

PART-III

DETAILS OF ITC FOR THE FINANCIAL YEAR

CLAUSE-8

OTHER ITC RELATED INFORMATION

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE-8A

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ITC AS PER GSTR-2A (TABLE 3 & 5 THEREOF)

INTRODUCTION:-

Clause A of Sl. No.8 is an auto populated detail. The value of supplies along with relevant nature and amount of tax shall be auto populated from Table 3 and 5 of Form GSTR-2A. Table 3 of GSTR 2A relates to '*inward supplies received from a registered person other than the supplies attracting reverse charge*'. Table 5 of GSTR 2A relates to '*Debit/ Credit notes received during the current tax period*'. Thus, what is auto populated from GSTR 2A into this clause is only the data relating to credit availed on inward supplies, where GST is paid to suppliers and amendments made thereto in the form of debit/ credit notes.

CLAUSE-8A

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ITC AS PER GSTR-2A (TABLE 3 & 5 THEREOF)

<u>Table No.</u>	<u>Instructions</u>
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 .

CLAUSE 8A

ITC AS PER GSTR-2A (TABLE 3 & 5 THEREOF)

INFORMATION FETCHED FROM		POINTS TO REMEMBER	CHECKLIST
GSTR-1	GSTR-3B	<p>:Since the information in this clause is auto populated, there can be no input errors.</p> <p>:The tax payer would have to request the supplier to upload his invoices in GSTR 1 in case of a mis-match between invoices/ debit/ credit notes on hand and data uploaded in GSTR 2A.</p> <p>:There could be instances where B2B supplies have wrongly been declared as B2C supplies</p>	<p>:Verification of GSTR 2A may bring forth the following discrepancies :-</p> <ol style="list-style-type: none">1. Unknown purchases2. Purchases for which credit is ineligible3. Twin-reporting4. Value auto populated in this clause to match with Column (3) of Sl. No.14 in GSTR 9C5. Inward supplies where GSTR 1 has not yet been filed (as due date for GSTR 1 is Oct 31, 2018 or Dec 31, 2018) would be conspicuous by its absence

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8B

INPUT TAX CREDIT AS PER SUM TOTAL OF 6(B) AND 6(H)

INTRODUCTION:-

Aggregate of input tax credit
uploaded in Clause B and H of Sl.
No.6 GSTR 9 gets auto populated in
this clause

CLAUSE 8B

INPUT TAX CREDIT AS PER SUM TOTAL OF 6(B) AND 6(H)

<u>Table No.</u>	<u>Instructions</u>
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.

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CLAUSE 8B

INPUT TAX CREDIT AS PER SUM TOTAL OF 6(B) AND 6(H)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-If ITC is wrongly reported in GSTR-3B, the mistake shall get reflected in this clause.</p>	<p>:-Working sheet also needs to be maintained for input tax credit on inward supplies received during 2017-18 but availed during April 2018 to September 2018.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018.
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

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CLAUSE 8C

ITC ON INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS) RECEIVED DURING 2017-18 BUT AVAILED DURING APRIL TO SEPTEMBER 2018`

INTRODUCTION:-

This clause reflects the figures of input tax credit pertaining to 2017-18 availed during April 2018 to September 2018 through GSTR 3B filed during the months of April 2018 to September 2018. In other words, GSTR 3B filed belatedly 'for' the months of 2017-18 'in' the months of 2018-19 would continue to appear as credit availed 'during 2017-18' and not in this clause.

CLAUSE 8C

ITC ON INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZs) RECEIVED DURING 2017-18 BUT AVAILABLE DURING APRIL TO SEPTEMBER 2018`

<u>Table No.</u>	<u>Instructions</u>
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

CLAUSE 8C

ITC ON INWARD SUPPLIES (OTHER THAN IMPORTS AND INWARD SUPPLIES LIABLE TO REVERSE CHARGE BUT INCLUDES SERVICES RECEIVED FROM SEZS) RECEIVED DURING 2017-18 BUT AVAILED DURING APRIL TO SEPTEMBER 2018`

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B Table 4(A)(5)	:-All credits including in - eligible credit relating to 2017-18, availed during April 2018 to September 2018 may be wrongly entered here. Only eligible credit availed for the period 2017 -18 on forward charge, during April 2018 to September 2018 must be entered here.	:-Since data entered in Point No.13 ought to match with data entered in Point No. 8C, the registered person ought to have the working sheet with invoice wise line item wise data, in addition to the invoices themselves

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8D

DIFFERENCE $[A-(B+C)]$

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CLAUSE 8D

DIFFERENCE [A-(B+C)]

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-in case this clause derives a negative value, it could point to the fact that ITC has been availed by the recipient, but the supplier has failed to upload the invoices in his GSTR 1, leading to the absence of corresponding credits and values in GSTR 2A of the registered person.</p>	<p>:-A positive figure in this clause would not be a cause of concern. However, it also requires further action on the part of a registered person to bifurcate the difference between credit available and credit not availed and ineligible credit for further data entry hereinafter.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8E

ITC AVAILABLE BUT NOT AVAILED (OUT OF D)

INTRODUCTION:-

Difference value in Clause D of Sl. No.8 when positive, may contain eligible credits which have not been availed by the registered person. The most likely reason for such non-availment could be the failure to take credit within the time lines specified under section 16(4) of CGST Act, 2017.

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CLAUSE 8E

ITC AVAILABLE BUT NOT AVAILED (OUT OF D)

<u>Table No.</u>	<u>Instructions</u>
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.

CLAUSE 8E

ITC AVAILABLE BUT NOT AVAILED (OUT OF D)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-Where input tax credit has wrongly travelled to the GSTIN of the registered person, the supplier shall have to carry out amendment through Table 9 of GSTR-1 so that it reaches the destined GSTIN. In such cases the registered person has to disclose such credit in Clause F of Sl. No.8 and not under this clause.</p>	<p>:-values entered in this clause would invite careful scrutiny u/s 35(5), 66 and 67. The Assessee may be called upon to provide data of input tax credit available but not availed in the aforesaid cases. Hence it would be better to have validated data, if possible invoice wise details to substantiate the entry made under this clause.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8F

ITC AVAILABLE BUT INELIGIBLE (OUT OF D)

INTRODUCTION:-

This clause has been inserted in the annual return to report that portion of input tax credit availed on forward charge, which is ineligible to be taken as credit due to provisions of section 17 of CGST Act, 2017 read with Rule 39 and 42 of CGST Rules, 2017.

CLAUSE 8F

ITC AVAILABLE BUT INELIGIBLE (OUT OF D)

<u>Table No.</u>	<u>Instructions</u>
8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.

CLAUSE 8F

ITC AVAILABLE BUT INELIGIBLE (OUT OF D)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-Ineligible input tax credit may have been wrongly claimed in GSTR-3B. If such credit is rectified in the subsequent GSTR 3B by March 2018, then such rectifications would find a mention under this entry and the issue would be closed</p>	<p>:-tax payer would have to look into all aspects relating to input tax credit. Verification of internal controls especially conditions for availing and utilizing the credit mentioned in section 16 of CGST Act, 2017</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8G

IGST PAID ON IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZ)

INTRODUCTION:-

IGST paid on the import of goods as well as IGST paid on inward supplies from SEZ Unit shall be captured in this clause.

CLAUSE 8G

IGST PAID ON IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZ)

<u>Table No.</u>	<u>Instructions</u>
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.

CLAUSE 8G

IGST PAID ON IMPORT OF GOODS (INCLUDING SUPPLIES FROM SEZ)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-in a case where such goods are supplied back to the Domestic Tariff Area, as it is, and where the import duty on such goods is 'Nil' and the SEZ Unit may be allowed to supply back such goods to the Domestic Tariff Area on the basis of invoice only and <i>filing of Bill of Entry in such cases shall not be required.</i></p>	<p>:-IGST paid on the import of goods as well as IGST paid on supplies from SEZ shall be covered under this clause. Supplies from SEZ to DTA whether under a cover of the bill of entry or not would be subject to IGST as per the proviso to Section 5(1) of the IGST Act, 2017.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8H

IGST CREDIT AVAILABLE ON IMPORT OF GOODS (AS PER 6(E) ABOVE)

INTRODUCTION:-

IGST credit on the import of goods including supplies from SEZ is reflected in 6E of GSTR 9. The data entered in 6E of GSTR 9 is auto populated into 8H of GSTR 9. It may be kept in mind that 6E is bifurcated in IGST paid on inputs and capital goods. The aggregate of IGST paid on inputs and capital goods is auto populated into 8H.

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CLAUSE 8H

IGST CREDIT AVAILED ON IMPORT OF GOODS (AS PER 6(E) ABOVE)

<u>Table No.</u>	<u>Instructions</u>
8H	The input tax credit as declared in Table 6E shall be auto-populated here.

CLAUSE 8H

IGST CREDIT AVAILED ON IMPORT OF GOODS (AS PER 6(E) ABOVE)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-Errors made while filling in data in GSTR 3B would come back to bite the tax payer in Table 8. Any errors of omission/ commission/ duplication made while filing GSTR 3B in Table 4(A)(1) would get picked up and transferred to Entry No. 8H of GSTR 9.</p>	<p>:-Clause 8H aims to set out availment of IGST on imports and supplies from SEZ as against available ITC on imports (ITC become available on payment of IGST), just like 8B for domestic supplies.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 201
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8I

DIFFERENCE (G-H)

INTRODUCTION:-

Sl. No. 8I is not a data entry field. 8I merely shows the difference between IGST paid on the import of goods, as reduced by IGST claimed on the import of goods (as per Table 6E and therefore as per GSTR 3B). Since 8H - IGST claimed on import of goods receives data from GSTR 3B, the data in this Table is restricted to a particular financial year. As a corollary data to be compared in 8H also ought to be for a financial year. Only then would the comparison provide meaningful results. Thus, the difference in 8I would only be with respect to IGST on the import of goods for a particular financial year. There would be no spill-over effect of April 18 to September 18 to deal with in the difference column in Table 8D.

CLAUSE 8I

DIFFERENCE (G-H)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-The differential figure in Table 8I may be negative, if mistakes are committed in the preparation of Table 4(A) (1) of GSTR 3B. Apart from genuine reason of IGST paid in the previous financial year but claimed in the subsequent financial year, leading to negative figure in Table 8I, all other differences need to be investigated.</p>	<p>:-The value in Sl. No. 8I may either be positive or negative. The tax payer ought to be very cautious if the value is negative and be ready with the reasons for this along with documentary evidence in the form of a working sheet supported by the necessary bill of entry.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 201
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8J

ITC AVAILABLE BUT NOT AVAILED ON IMPORT OF GOODS

INTRODUCTION:-

Entry No. 8J deals with
IGST paid on the import of
goods, which has lapsed.

CLAUSE 8J

ITC AVAILABLE BUT NOT AVAILED ON IMPORT OF GOODS

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-Goods imported into India and supplies made by SEZ to DTA, under a cover of the bill of entry is liable to IGST as per proviso to S.5(1) of IGST Act r/w S.7(5) of IGST Act r/w S.3(7) of CTA. However, not all goods imported are in the nature of inputs or capital goods and hence eligible as credit</p>	<p>:-IGST paid on imported goods, available but not availed and credit is ineligible should be entered here, though the entry heading reads as 'ITC available but not availed on import of goods' since IGST value entered under this heading would lapse as per 8K of GSTR 9.</p>

8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 201
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	GST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)

CLAUSE 8K

TOTAL ITC TO BE LAPSED IN CURRENT FINANCIAL YEAR (E + F + J)

INTRODUCTION:-

This is merely an aggregate of total credit lapsed in 8E, 8F and 8J

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CLAUSE 8K

TOTAL ITC TO BE LAPSED IN CURRENT FINANCIAL YEAR (E + F + J)

<u>Table No.</u>	<u>Instructions</u>
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

CLAUSE 8K

TOTAL ITC TO BE LAPSED IN CURRENT FINANCIAL YEAR (E + F + J)

Information fetched from		Points to Remember	Checklist
GSTR-1	GSTR-3B	<p>:-Only the ITC available and not availed coming from 8E, 8F and 8J has been directed to be lapsed. ITC on reverse charge including ITC on import of service is not being reported in Table 8 and hence not being lapsed under Table 8. Merely because the said credits are not being subject to reporting purposes in Table 8 does not mean that the said credit would not lapse, if the said credit is not availed within the timelines set out in section 16(4) of CGST Act, 2017.</p>	<p>:-ITC on domestic inward supplies (both goods and services) subject to forward charge, IGST available as ITC on import of goods including supply of goods from SEZ is only being reported in Sl. No. 8. ITC on reverse charge on domestic inward supply of goods and services and import of service though not being reported in Sl. No.8 would lapse, if it does not meet the time lines set out in Section 16(4) of CGST Act, 2017.</p>

PART-IV

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CLAUSE-9

**DETAILS OF TAX PAID AS DECLARED IN THE
RETURNS FILED DURING THE FINANCIAL
YEAR**

CLAUSE-9

DETAILS OF TAX PAID AS DECLARED IN THE RETURNS FILED DURING THE FINANCIAL YEAR

● INTRODUCTION

The purpose of point number 9 in Part IV is to get the consolidated value of tax liability self-assessed and discharged in the monthly returns by the Registered Person for the period for which the Annual Return is being filed. The given details along with differential tax details declared in Sl. No. 14 in Part V of the Form shall assume the total tax liability for the financial year which is calculated, declared and discharged by the Registered Person up to the date of filing the Annual Return. The given details shall be useful while filing the reconciliation statement in GSTR 9C for the Registered Person for calculating the actual tax liability for the financial year.



POINT TO BE CONSIDER

Amounts to be entered in various columns of GSTR 9 should be the summation of details filled by the Registered Person in the monthly GSTR returns (i.e. GSTR 1 and GSTR 3B, wherever applicable) for the financial year. The details in this clause may be taken from details in Table 6.1 of GSTR 3B filed for July 2017 to March 2018. Reference may be had to the introduction to GSTR 9 where details furnished in the returns are required to be furnished from the returns filed for the year 2017-18 whether during the year or belatedly but not for the months of 2018-19.

In cases, where the value of taxable supply has been disclosed correctly up to March 2018 in GSTR 1 but the tax on such supply has been discharged after March 2018 before filing of GSTR 3B of September 2018 a note should be mentioned with GSTR 9 explaining that tax as paid through GSTR 3B of April 2018 to September 2018 has been shown in Table 14 under Part V there was no other appropriate Table for this.



NOTES TO CONSIDER

- 1-** The Tax Liability Register, the Input Tax Credit Ledger and the Cash Ledger should be used as a basis for validating the amounts relating to payment of tax, Interest and Late Fee disclosed in the GSTR 3B.
- 2-** The amounts reported in GSTR 3B filed for the period July 2017 to March 2018 should only be considered for punching data in the given Part of GSTR 9.
- 3-** The details of Tax Payable are based on details of Outward Supplies reported in Table- 4 under Part-II of GSTR 9. Since details in Part-II are dependent on details entered in GSTR 1 for July 2017 to March 2018 hence complete details of the same should be entered in Table 4.

PART-V

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier.

CA NAVYA MALHOTRA

CLAUSE-10

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SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+) (NET OF DEBIT NOTES)

● INTRODUCTION

- 1-Additional Invoices related to 2017-18 but reported in the GSTR 1 returns for the months April 2018 to September 2018
- 2- Debit notes dated before Mar 31, 2018 omitted in 2017-18 and reported in the returns for the months of April 2018 to September 2018
- 3- Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR 1 for 2017-18 but now reported (duly rectified) in the returns for the months of April 2018 to September 2018

CLAUSE-10

SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+) (NET OF DEBIT NOTES)

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-10 TABLE-9A TABLE-9C TABLE-9B		1-DETAILS OF ADDITIONS OR AMENDMENTS TO ANY OF THE SUPPLIES DECLARED IN RETURNS OF THE PFY BUT THESE WERE FURNISHED IN GSTR-1 OF CFY or DATE OF FILING OF ANNUAL RETURN FOR THE PFY	1-LIST OF ADDITIONS OR AMENDMENTS TO ANY OF THE SUPPLIES DECLARED IN RETURNS OF THE PFY BUT THESE WERE FURNISHED IN GSTR-1 OF CFY or DATE OF FILING OF ANNUAL RETURN FOR THE PFY WHICHEVER IS EARLIER

CLAUSE-10

SUPPLIES / TAX DECLARED THROUGH AMENDMENTS (+) (NET OF DEBIT NOTES)

Table No.	Instructions
10	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

THE AMOUNTS THAT ARE TO BE REPORTED CAN BE DIRECTLY DERIVED FROM THE TABLES OF GSTR 1. THE VARIOUS COMPONENTS OF THIS PART 10 WOULD BE AS FOLLOWS:

CATEGORY OF SUPPLY	RELEVANT TABLE OF GSTR 1
Amendment to B2C which increase the total turnover	TABLE-10
Amendment to B2B supplies which increasing the total turnover	TABLE-9A
Amendment to B2C large inter-State invoice which increases total turnover	TABLE-9A
Amendments to zero rated supplies which increases total turnover	TABLE-9A
Amendments to debit notes which have effect of increasing total turnover	TABLE-9C
Additional debit notes dated 2017-18 declared after FY within due date	TABLE-9B



NOTES TO CONSIDER

- 1-For** a clear demarcation, it should be ensured that such amounts do not belong to the earlier tax regime (Before 1st July 2017)
- 2-**The outward supplies register should be used as a basis for validating the amounts disclosed in the GST returns.
- 3-**Date of original invoice and original invoice serial number is very important in updating Sl.No.10. The entire debit note updated after FY 17-18 till the due date for rectification of returns would have reference of original invoice issued during the FY 2017-18. The same should be verified carefully.
- 4-**Only rectifications of the B2C and B2B amounts should have been reported in the GST returns upto the tax period March but those reported after FY should only be considered in this Table



POINT TO BE CONSIDER

Please note that returns 'for' the month may well be filed on-time or belatedly. It would still remain returns 'for' the month. While considering in this clause, data reported 'for' 2017-18 but in GSTR 1 'for' 2018-19 alone is to be reckoned. Any data reported 'for' 2017-18 belatedly does not become GSTR 1 'for' 2018-19

All information reported here must flow from GSTR 1 filed after the financial year till the due date of filling returns for September 2018 or the annual return, whichever is earlier. As such, working notes for the preparation of GSTR 9 will involve the summation of data from GSTR 1 filed for April 2018 to Sep 2018 or the date of filing the annual return, whichever is earlier.

● ***PRECAUTIONS SHOULD BE TAKEN***

It is suggested that the following precautions should be taken while reporting of correct values and making them in consonance with each other:

- 1-Only debit note dated within the financial year 2017-18 should be considered.
- 2-Credit note should not be considered for Sl.No.10 it should be considered for Sl. No. 11 of Part V.
- 3- Debit note B2B and B2C should be considered.
- 4-All the amendments or additions to supplies which increase the turnover should be considered.
- 5-If the effect of amendment is to reduce the total turnover, then it should be considered in Sl. No.11

CLAUSE-11

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SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-) (NET OF CREDIT NOTES)

Table No.	Instructions
11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

CLAUSE-11

SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-) (NET OF CREDIT NOTES)

● **INTRODUCTION**

- 1-**Additional Invoices related to 2017-18 but reported in the GSTR 1 returns for the months April 2018 to September 2018
- 2-** Debit notes dated before Mar 31, 2018 omitted in 2017-18 and reported in the returns for the months of April 2018 to September 2018
- 3-** Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR 1 for 2017-18 but now reported (duly rectified) in the returns for the months of April 2018 to September 2018

CLAUSE-11

SUPPLIES / TAX REDUCED THROUGH AMENDMENTS (-) (NET OF CREDIT NOTES)

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-10 TABLE-9A TABLE-9C TABLE-9B		1-DETAILS OF ADDITIONS OR AMENDMENTS TO ANY OF THE SUPPLIES DECLARED IN RETURNS OF THE PFY BUT THESE WERE FURNISHED IN GSTR-1 OF CFY or DATE OF FILING OF ANNUAL RETURN FOR THE PFY WHICHEVER IS EARLIER	1-LIST OF ADDITIONS OR AMENDMENTS TO ANY OF THE SUPPLIES DECLARED IN RETURNS OF THE PFY BUT THESE WERE FURNISHED IN GSTR-1 OF CFY or DATE OF FILING OF ANNUAL RETURN FOR THE PFY WHICHEVER IS EARLIER

THE AMOUNTS THAT ARE TO BE REPORTED CAN BE DIRECTLY DERIVED FROM THE TABLES OF GSTR 1. THE VARIOUS COMPONENTS OF THIS PART 11 WOULD BE AS FOLLOWS:

CATEGORY OF SUPPLY	RELEVANT TABLE OF GSTR 1
Amendment to B2C which reduce the total turnover/tax	TABLE-10
Amendment to B2B supplies which reduce the total turnover/tax	TABLE-9A
Amendment to B2C large inter-State invoice which reduce the total turnover/tax.	TABLE-9A
Amendments to zero rated supplies which reduce the total turnover/tax.	TABLE-9A
Amendments to debit notes/credit notes which reduce total turnover/tax.	TABLE-9C
Additional credit notes dated 2017-18 declared after FY within the due date.	TABLE-9B



NOTES TO CONSIDER

- 1-For** a clear demarcation, it should be ensured that such amounts do not belong to the earlier tax regime (Before 1st July 2017)
- 2-**The outward supplies register should be used as a basis for validating the amounts disclosed in the GST returns.
- 3-**Date of original invoice and original invoice serial number is very important in updating Sl.No.11. The entire Credit note updated after FY 17-18 upto the due date for rectification of returns would have reference of original invoice issued during the FY 2017-18. The same should be verified carefully.
- 4-**Only rectifications of the B2C and B2B amounts should have been reported in the GST returns upto the tax period March 2018 but those reported after FY should only be considered in this Table

● ***PRECAUTIONS SHOULD BE TAKEN***

It is suggested that the following precautions should be taken while reporting of correct values and making them in consonance with each other:

- 1-Only credit note dated within the financial year 2017-18 should be considered.
- 2-Debit note should not be considered for Sl.No.11 it should be considered for Sl. No. 10 of Part V.
- 3-Credit note B2B and B2C should be considered.
- 4-All the amendments to supplies which reduce the turnover should be considered.
- 5-If the effect of amendment is to increase the total turnover/ tax, then it should be considered in Sl. No.10

CLAUSE-12

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REVERSAL OF ITC AVAILED DURING PREVIOUS FINANCIAL YEAR

Table No.	Instructions
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.

CLAUSE-12

REVERSAL OF ITC AVAILED DURING PREVIOUS FINANCIAL YEAR

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(B)	1-AGGREGATE VALUE OF REVERSAL OF ITC OF PFY BUT REVERSED IN RETURNS OF CFY OR DATE OF FILING OF ANNUAL RETURNS FOR PFY WHICHEVER IS EARLIER	1-LIST OF REVERSAL OF ITC OF PFY BUT REVERSED IN RETURNS OF CFY OR DATE OF FILING OF ANNUAL RETURNS FOR PFY WHICHEVER IS EARLIER

CLAUSE-12

REVERSAL OF ITC AVAILED DURING PREVIOUS FINANCIAL YEAR

- **INTRODUCTION**

TABLE 12 of Part V of the GSTR 9 contains the summary of the input tax credit to be reversed that was availed during the previous financial year. The data to be tabulated relates to the input credit that was taken in the previous financial year and reversed during the period April 2018 to September 2018. The reversal may be for various reasons like erroneously taken credit or failure to make payments within the stipulated time . The amount of credit that needs to be reversed is to be disclosed in this column.



NOTES TO CONSIDER

- 1-**The TRAN-I and TRAN-II credit taken at times is not verified with valid invoices for the amount eligible.
- 2-**Bifurcation of eligible credit for taxable and exempt supplies for capital goods is never carefully divided nor followed in terms of the continuity of proportionality
- 3-**A Table needs to be prepared on the reversal of credit done under the various provisions of the GST Act and Rules and working papers needs to be checked with the GSTR 9 column 7A to 7H. The working sheets need to be retained as the same would be needed while filing the annual return of the Financial Year 2018-19.
- 4-**TRAN-I and TRAN-II should be referred to for the correctness of the input credit taken on transitional basis.
- 5-**Capital goods input credit availment ratio should be re-visited to ensure the correctness of the input credit claimed.

CLAUSE-13

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ITC AVAILABLE FOR THE PREVIOUS FINANCIAL YEAR

Table No.	Instructions
13	<p>Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.</p>

CLAUSE-13

ITC AVAILED FOR THE PREVIOUS FINANCIAL YEAR

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-4(A)	1 -DETAIL OF ITC FOR GOODS or SERVICES RECEIVED IN PFY BUT ITC FOR THE SAME WAS AVAILED IN RETURNS OF CFY or DATE OF FILING OF ANNUAL RETURNS FOR PFY WHICHEVER IS EARLIER	1 -LIST OF ITC FOR GOODS or SERVICES RECEIVED IN PFY BUT ITC FOR THE SAME WAS AVAILED IN RETURNS OF CFY or DATE OF FILING OF ANNUAL RETURNS FOR PFY WHICHEVER IS EARLIER

CLAUSE-13

ITC AVAILED FOR THE PREVIOUS FINANCIAL YEAR

- **INTRODUCTION**

Section 16(4) provides that credits relating to a particular financial year needs to be claimed within the due date of filing the returns for September of the subsequent financial year or the date of filing the annual return whichever is earlier. This Table requires the taxpayer to declare the details of ITC claimed by him in the subsequent year (April to September,2018) which relates to the previous year 2017-18.



NOTES TO CONSIDER

- 1-**Credit can be claimed for 2017-18 in any month during 2017-18 or 2018-19 (up to September). If credit is delayed and considered as credit for 2018-19, there is no concern. However, if outward supplies did not get reported during 2017-18 and are reported in 2018-19, and this tax liability is settled with omitted credits, then all this should be reported and explained in this table
- 2-**Amounts (output tax and input credit) admitted to be related to 2017-18 but reported in 2018-19 (not through belated returns) should not be 'double counted' in both these years. Clearly reporting the year to which they belong to will help exclude the same in the Annual Returns for 2018-19.
- 3-**A registered Person should validate the above information with the data available in GSTR 2A.

CLAUSE-14

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DIFFERENTIAL TAX PAID ON ACCOUNT OF DECLARATION IN 10 AND 11 ABOVE

14	DIFFERENTIAL TAX PAID ON ACCOUNT OF DECLARATION IN 10 & 11 ABOVE		
	DESCRIPTION	PAYABLE	PAID
	INTEGRATED TAX		
	CENTRAL TAX		
	STATE/UT TAX		
	CESS		
	INTEREST		



NOTES TO CONSIDER

- 1-**The Tax Liability Register, the Input Tax Credit Ledger and the Cash Ledger should be used as basis for validating the amounts relating to payment of tax, Interest and Late Fees disclosed in the GSTR 3B.
- 2-**The amounts reported in GSTR 3B filed for the period of July 2017 to March 2018 where tax or interest relating to additional tax liability on supplies reported between April 2018 to September 2018 in GSTR 1 should only be considered for punching data in given Part of GSTR 9.
- 3-**The details of additional tax payable are based on details of Outward Supplies reported in Table-10 and 11 under Part-V of GSTR 9. Since details in Part-V are dependent on details entered in GSTR 1 for April 2018 to September 2018 hence complete details of same should be entered in Table 10 and 11.
- 4-**The details of tax paid should be disclosed in Table 14 only when additional tax is paid through GSTR 3B through returns of April 2018 to September 2018.



POINT TO BE CONSIDER

No Instruction / Guidance has been given by the Government for filing of details in this clause 14. Hence, it has to be understood by the person filing an Annual Return on his own appreciation of the facts.

Since amounts of tax payable in Sl. No. 14 arises from details in Sl. No. 10 and 11, details of tax payable should net total of what has been reported in Table 10 and 11. For details of tax paid on differential liability disclosed, the reference to relevant GSTR 3B needs to be made.

PART-VI

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OTHER INFORMATION

CLAUSE-15

PARTICULARS OF DEMANDS AND REFUNDS

CLAUSE-15

PARTICULARS OF DEMANDS AND REFUNDS

● INTRODUCTION

Sl. No. 15A to 15G of GSTR 9 requires particulars of refund of taxes and the demand of taxes for the relevant financial year to be reported under this head comprising of the following:

- (a) Total refund claimed in TABLE-15A
- (b) Total refund sanctioned in TABLE- 15B
- (c) Total refund rejected in TABLE- 15C
- (d) Total refund pending in TABLE- 15D
- (e) Total demand of taxes in TABLE- 15E
- (f) Total taxes paid out of the aforesaid demand of taxes in TABLE-15F
- (g) Total demands pending out of the aforesaid demand of taxes in TABLE-15G

The details of demand and remittance of interest, penalty, late fee and fine are also to be reported under the relevant heads in TABLE-15E to 15G.

The refund claim includes unutilised input tax credit claimed as refund.

CLAUSE-15

PARTICULARS OF DEMANDS AND REFUNDS

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

CLAUSE-15

PARTICULARS OF DEMANDS AND REFUNDS

Table No.	Instructions
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.

PART-VI

OTHER INFORMATION

CLAUSE-16

**INFORMATION ON SUPPLIES RECEIVED
FROM COMPOSITION TAXPAYERS,
DEEMED SUPPLY UNDER SECTION 143
AND GOODS SENT ON-APPROVAL BASIS**

16	INFORMATION ON SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS, DEEMED SUPPLY UNDER SECTION 143 AND GOODS SENT ON-APPROVAL BASIS
A	SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS
B	DEEMED SUPPLY UNDER SECTION 143
C	GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

CLAUSE-16A

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SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS

Table No.	Instructions
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.

CLAUSE-16A

SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS

● INTRODUCTION

As per the provision of the Section 10 of CGST Act, the Registered Person can opt for composition scheme if his Aggregate turnover during the preceding financial year doesn't exceed Rs.1.5 crore subject to certain conditions. The composite taxpayer cannot collect tax on its supply from the recipient. He is also restricted from supplying services during the period July 2017 to March 2018. However, amendment is provided in the CGST Act 2018, wherein he can supply services provided the value of service does not exceed 10% of the turnover in the State / Union Territory of the preceding financial year Rs. 5 lakhs whichever is higher.

The registered person, not being a composite tax person, is required to provide value of inward supplies received from the composition taxpayers in Table-16A.

CLAUSE-16A

SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
	TABLE-5	1-AGGREGATE VALUE OF SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS	1-LIST OF SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS

● VALIDATION OF INFORMATION

The amounts that are to be reported can be derived from Table - 5 of GSTR 3B. Table no.5 of GSTR 3B would have aggregated value of inward supplies received from the composite tax payer, exempt supplies and Nil rate inward supply. Working papers providing break up of details furnished in this Table would help the taxpayer to identify supply received from the composition taxpayer. If any certain / all supplies from the composite tax payers have not been declared in GSTR 3B the same can be declared in GSTR 9.



NOTES TO CONSIDER

- 1-Figures reported in Table 16A must be compared with workings used for reporting in Table-5 entry 1 of GSTR 3B.
- 2-Only inward supply received from the composition scheme is to be reported here. Any inward supplies which are NIL-rated, exempted, non-GST etc. should not be a part of this.
- 3-Composite taxpayers cannot issue tax invoice, they must issue a **Bill of supply as mentioned** in section 31(3) (c) of the CGST Act. Details of inward supplies received from the composite can be extracted from the books if the same are recorded separately. If the same is not available, the same would have to be separated from the details of inward supplies in the books.

16	INFORMATION ON SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS, DEEMED SUPPLY UNDER SECTION 143 AND GOODS SENT ON-APPROVAL BASIS
A	SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS
B	DEEMED SUPPLY UNDER SECTION 143
C	GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

CLAUSE-16B

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DEEMED SUPPLY UNDER SECTION 143

Table No.	Instructions
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.

CLAUSE-16B

DEEMED SUPPLY UNDER SECTION 143

● INTRODUCTION

1-Table 16B requires reporting of details of the deemed supply as per Section 143 of the CGST Act. Section 143 (3) and (4) of the CGST Act deals with payment of tax on the deemed supply when inputs or capital goods are not returned by the recipient (job-worker) within prescribed time period to the registered principal which are sent on or after 01st July 2017.

2-Section 143(3) of the CGST Act provides that inputs sent for job-work are not received by the principal within 1 year of it being sent, then the same would be deemed as supply in the hands of the supplier on the day on which the inputs were sent by the principal.

3-Section 143(4) of the CGST Act provides that capital goods (other than moulds and dies, jigs and fixtures, or tools) sent for job-work are not received by the principal within 3 year of their being sent, then the same would be deemed as supply in the hands of the supplier on the day on which the capital goods were sent by the principal.

CLAUSE-16B

DEEMED SUPPLY UNDER SECTION 143

INFORMATION FATCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		<p>1-AGGREGATE VALUE OF DEEMED SUPPLIES FROM PRINCIPAL TO THE JOB-WORKER</p> <p>2-INPUT & CAPITAL GOODS NOT RECEIVED WITHIN 1 & 3 YEAR RESPECTIVELY BY PRINCIPAL FROM JOB-WORK IS DEEMED</p>	<p>1-LIST OF SUPPLIES OF INPUT & CAPITAL GOODS WHICH IS NOT RECEIVED WITHIN 1 & 3 YEAR RESPECTIVELY BY PRINCIPAL FROM JOB-WORK</p>



NOTES TO CONSIDER

1-As per the amended CGST Act, 2018, time period of bringing back input within 1 year and capital goods within 3 years may be extended by the commissioner for further period but not exceeding 1 year for input and 2 years for capital goods. But this provision would be effective from the date to be notified.

2-Since time limit of bringing back input and capital goods is 1 year and 3 years respectively of goods sent on or after 01st July 2017, there would not be a case of deemed supply as per Section 143 as on 31st March 2018 since time limit of 1 year or 3 year would not be crossed as on reporting date and no transaction will be reported in Table-16B for the year 2017-18. In case inputs are removed by a Principal to a Job Worker's premises before 01st July 2017, and the same is returned to the Principal within 6 months that is on or before 31st December 2017 or within the extended period of 2 months, then no tax shall be payable. However, if the inputs are not returned within 6 months or the extended period of 2 months, then the input tax credit availed by the Principal shall be recovered as arrears of tax under the CGST Law and no input tax credit of such tax paid shall be allowed. However, such transactions need not be reported in Table – 16B

- **VALIDATION OF INFORMATION**

- 1-Report, if any, sent to the principal by the job-worker giving details of inputs / capital goods received and sent and those in stock
- 2-Confirmation of the above details to be obtained vis. Delivery Challan and Form GSTR ITC-04.

16	INFORMATION ON SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS, DEEMED SUPPLY UNDER SECTION 143 AND GOODS SENT ON-APPROVAL BASIS
A	SUPPLIES RECEIVED FROM COMPOSITION TAXPAYERS
B	DEEMED SUPPLY UNDER SECTION 143
C	GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

CLAUSE-16C

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GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

Table No.	Instructions
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.

CLAUSE-16C

GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

● INTRODUCTION

1-16C requires reporting of details of goods sent on approval by the supplier on approval basis which are not returned within 6 months from the date of supply under the GST period.

2-Section 142 (12) of the CGST Act provides that goods sent on approval basis, not earlier than six months before the July 1, 2017, are rejected or not approved by the buyer and returned to the seller on or after July 1, 2017, no tax shall be payable thereon if such goods are returned within six months from July 1, 2017. Therefore, where goods are not returned within 6 months from July 1, 2017 in respect of goods sent on approval basis prior to GST regime, such details to be reported in this field. Please note that this information is to be included under Sl.No.5G of GSTR 9C.

3-The CGST Act provides that if goods sent on approval are not returned by the recipient to the supplier within 6 months from the date of supply, the same shall be treated as supply in the hands of the supplier.

CLAUSE-16C

GOODS SENT ON APPROVAL BASIS BUT NOT RETURNED

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		1-AGGREGATE VALUE OF ALL DEEMED SUPPLIES FOR GOODS WHICH SENT ON APPROVAL BASIS. 2-SUCH GOODS NOT RETURNED TO THE SUPPLIER WITHIN 180 DAYS OF SUCH SUPPLY	1-LIST OF ALL DEEMED SUPPLIES OF GOODS WHICH SENT ON APPROVAL BASIS.



NOTES TO CONSIDER

1-Goods sent on approval prior to the GST regime: Where goods are not returned by the recipient within 6 months from July 01, 2017 in respect of goods sent on approval basis prior to the GST regime (sent on approval basis between Jan 1, 2017 to Jun 30, 2017), such details need to be reported in this field which may be missed out.

2-Goods sent on approval during the GST regime: Where goods are not returned by the recipient in respect of goods sent on approval basis within 6 months of receipt of goods by the recipient, such details need to be reported in this field

3-Since no actual sales happen when goods are sent to the recipient on sale on approval basis, this transaction would not be reported in any Return till the permissible time limit expires and such goods are sent on delivery challan only. Therefore, there would be no track to capture such a transaction.

4-One can also verify closing stock in the books of account in which goods sent on approval basis can be scrutinized and analysed to identify goods sent 6 months back but not returned or accepted by the recipient then it would be deemed supply to be covered in this Table. Tax invoice is required to be raised and tax needs to be paid.

● **VALIDATION OF INFORMATION**

- 1-Report, if any, sent to the principal by the job-worker giving details of inputs / capital goods received and sent and those in stock
- 2-Confirmation of the above details to be obtained vis. Delivery Challan and Form GSTR ITC-04.

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PART-VI

OTHER INFORMATION

CLAUSE-17 & 18

**HSN WISE SUMMARY OF OUTWARD
SUPPLIES & INWARD SUPPLIES**

CLAUSE-17 & 18

HSN WISE SUMMARY OF OUTWARD SUPPLIES & INWARD SUPPLIES

Table No.	Instructions
17 & 18	<p>Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.</p>

CLAUSE-17

HSN WISE SUMMARY OF OUTWARD SUPPLIES

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
TABLE-12		1-IT IS OPTIONAL FOR TAXPAYERS WHOSE TURNOVER< Rs.1.5 CRORE 2-MANDATORY IF TURNOVER>Rs.1.5 CRORE BUT UPTO 5 CRORE(HSN CODE UPTO 2 DIGITS) 3-IF TURNOVER<Rs. 5 CRORE(HSN CODE UPTO 4 DIGITS)	1-LIST OF ALL OUTWARD SUPPLIES

CLAUSE-18

HSN WISE SUMMARY OF INWARD SUPPLIES

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		<p>1-IT IS OPTIONAL FOR TAXPAYERS WHOSE TURNOVER< Rs.1.5 CRORE</p> <p>2-MANDATORY IF TURNOVER>Rs.1.5 CRORE BUT UPTO 5 CRORE(HSN CODE UPTO 2 DIGITS)</p> <p>3-IF TURNOVER<Rs. 5 CRORE(HSN CODE UPTO 4 DIGITS)</p>	<p>1-LIST OF ALL INWARD SUPPLIES</p> <p>2-ABOVE LIST RELATED TO AUDITED FINANCIAL YEAR</p>

CLAUSE-17 & 18

HSN WISE SUMMARY OF OUTWARD SUPPLIES & INWARD SUPPLIES

● **ISSUES**

1-It is possible that incorrect tax rates may have been applied due to incorrect application of HSN at the time of raising of invoices. In such situations, Debit / Credit note may have been (or ought to be) issued. If such errors are rectified in GSTR 1 upto the return for the month of September of the subsequent financial year, then the rectified amounts would be reported here. If the errors are noticed after the filing of GSTR 1 for the month of September, then the amounts which have actually been reported pertaining to the year 2017-18 would be given here.

2-It may happen that there are disputes with regard to the classification of a particular nature of supply into different rates. This may be due to a classification dispute with regard to the applicable HSN code or the identification of a particular supply into composite or mixed or standalone supply. In such cases, the rates and classification as depicted in the GST returns should be reported here.



NOTES TO CONSIDER

- 1-Incorrect HSN / SAC stated in the invoices, in case of forward charge supplies
- 2-Incorrect HSN applied in respect of taxes payable under reverse charge mechanism in respect of transactions subject to tax under section 994) of the CGST Act (while self invoicing)
- 3-Different HSN applied for the same product under the earlier law as compared to the GST regime
- 4-Conflict of opinion between the Auditor and taxpayer for a particular commodity;
- 5-HSN / SAC mentioned in the invoice differs with that of an Advance Ruling / FAQ issued by the tax department
- 6-Different HSNs used by the supplier in case of an inward supply and the registered taxpayer mentioning different HSN for the same product in respect of an outward supply.

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PART-VI

OTHER INFORMATION

CLAUSE-19

LATE FEE PAYABLE AND PAID

CLAUSE-19

LATE FEE PAYABLE AND PAID

Table No.	Instructions
19	Late fee will be payable if annual return is filed after the due date.

CLAUSE-19

LATE FEE PAYABLE AND PAID

INFORMATION FETCHED FROM		POINTS TO BE REMEMBER	CHECKLIST
GSTR-1	GSTR-3B		
		1-IF ANNUAL RETURN IS FILED AFTER THE DUE DATE	1-ANNUAL RETURN IS FILED AFTER THE DUE DATE

CLAUSE-19

19	LATE FEE PAYABLE AND PAID		
	DESCRIPTION	PAYABLE	PAID
	1	2	3
A	CENTRAL TAX		
B	STATE TAX		

CLAUSE-19

LATE FEE PAYABLE AND PAID

● INTRODUCTION

Annual Return has a due date prescribed for its filing. However, there is no embargo for filing this return belatedly. Due date prescribed in section 44(2) of the CGST Act is necessary to make this return enforceable. Without a due date, this return would become directory and not mandatory given that taxes due are paid through monthly return in GSTR 3 or monthly statement in GSTR 3B.

Annual Return is also not a document wherein new information can be furnished. Instead,

GSTR 9 only curates the information already furnished through the return in GSTR 1 or statement in GSTR 3B and presents it in a suitable manner for consideration by the tax administration.

As such, belated filing of Annual Return is permitted but invites continuing consequence of late fee.



NOTES TO CONSIDER

1-Late fee prescribed for 'return' under section 44 applies to belated filing of GSTR 9 and 9A at rate of **Rs.100 per day subject to a maximum of 0.25% of turnover in State or UT.** As such, whether the turnover comprises taxable supplies or exempt supplies, late fee would be computed on all supplies that make up the turnover in State or UT.

2-Please note that late fee under the CGST Act would be in addition to the late fee under the mirror provision under the SGST Act / UTGST Act. Therefore, the late fee would be **Rs.100 + Rs.100 per day subject to a maximum of 0.25% + 0.25% of turnover in State.**



thank you!

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